

A N
INTRODUCTION
T O

Merchants - Accompts :

C O N T A I N I N G

Seven distinct QUESTIONS or ACCOMPTS.

1. *An easie Question to enter Beginners , with Instructions to Post ; stated two several ways , upon several suppositions.*
2. *A Question of a Merchant, adventuring a Stock or Cargazoon , with the Purser or Sopracargo of a Ship , who sells the Adventure, and furnisheth Returns ; stated two several ways.*
3. *A Question of Factorage , or Goods received by Consignation , and Returns Shipt off , with an Analysis thereto belonging.*
4. *A Question of a Ships Freightment , with Instructions to keep Ship Accompts.*
5. *A Question of Double Exchanges.*
6. *An easie Partable Accompt between three Dyers.*
7. *A Controversal Partable Accompt between three Turkey Merchants.*

By JOHN COLLINS, Fellow of the Royal Society.

L O N D O N ;
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LOTTA

1877

1878

To the READER.

COURTEOUS READER,



IN my Youth-hood I was employed in Clerkship under, and received some Mathematical Knowledge from Mr. John Marr, one of the Clerks of the Kitchen to His present Majesty, when Prince of Wales; the said Mr. Marr being very eminent for his Mathematical Knowledge, some testimony whereof may be evinced, from those excellent Dyals, wherewith the Gardens of our late Sovereign were adorned.

Our Intestine Miseries increasing, I lost that Employment, and went Seven Years to Sea, most part of it in an English Merchant-man, become a Man of Warr in the Venetian Service against the Turks, in which having leisure, I applied part of my Studies to Mathematicks, and Merchants-Accompts, and upon my return, fell to the Practice thereof, and afterwards profest Writing, Merchants-Accompts, and some parts of the Mathematicks; and having drawn up some Books of Accompts, and divers loose Questions, for the Instruction of my Scholars, in the Year 1652. I committed them to the Press, under the name of An Introduction to Merchants-Accompts, they were again re-printed in the Year 166 $\frac{1}{2}$ without Alteration, and in 1666. the Fire consumed the greatest part of the Impression: The Stationer hath since often urged me to alter and enlarge the same for another Edition, presuming that I that have been much and lately concerned in great and publick Accompts, might alter the same to good advantage, and perchance, others may be of the same mind; but I concurr not, finding that my said long experience, hath not at all advanced my Knowledge in good Methods of Accompts, though I confess I understand the nature and Intrigues of bad ones much better than I did. Whereupon I have consented, and advised the Stationer to re-print the same, with the Addition of two more Accompts than were formerly extant, and was the more willing to do it at this time, for two Reasons: The first is,

1. That I might have an opportunity of returning my most humble and hearty Thanks (which I hereby do) to the Right Honourable ANTHONY Earl of Shaftsbury, Lord President of His Majesties Council for Trade, and Plantations; who upon the Information of the most worthy Sir Robert Murray deceased, that Accomptants might be presumed to understand the general affairs of Trade, and what were the causes, and what might be the remedies of the decay thereof, and

TO the READER.

in Particular, that myself had drawn up some Papers and Proposals about the same, which were presented to his Lordship; they were not only kindly received, but his Lordships favour promised, and his endeavour used to promote me to a Clerkship in His Majesties former Council of Trade, which at the Motion of Sir Robert Murray, had its event in His Majesties late Council of Plantations, and wherein his Lordships approbation was not wanting.

Moreover, during his Lordships High Chancellorship, his Lordship was pleased to nominate me in divers References concerning Suits depending in Chancery, about intricate Accompts, to assist in the Stating thereof; which hath not been without some Emolument to my self, and to the shortning of the Charge of the parties concerned. And here I must not omit to mention (to his Lordships great renown) that it fell to my Province, to transcribe a Schedule of about 80 Sheets of Paper, intended, and I believe principally (if not wholly) composed, by his Lordship, for the regulation of Chancery affairs, the speedy dispatch and Abridgement of the charge of Suits there depending; all which to pretermitt, were to wear the badge of Ingratitude, and to weyl the well known worth of the said most sagacious and Honourable Peer.

2. That I might take the opportunity of acquainting those who are, or may be concerned, That I spend part of my time in Stating Merchants-Accompts, Ship-Accompts, or any Controversal Intricate Accompts, and in computing of Interest, the Valuation or forbearance of Leases, Mortgages, and Annuities; and am to be heard of at Mr. Robert Horn's the Stationer, at the entrance on the Royal Exchange, for whom this Book was Printed.

And now as to the ensuing Work, I have this to say, That when I first Composed it, I observed a want of such Questions, that might not tire out the patience of the Reader or Student, there being none but Journals and Leidgers of other Authors in Print, seeming to some like a Labyrinth of a more than sufficient length, and the which, when traced thorough, might possibly leave the Reader unskilful in these shorter Questions; some whereof have had their rise from real Affairs, which have happened much of the same kind. And now if the Reader be still unexperienced, and desirous to reap some benefit thereby, let me advise him to write out the Journals of some of these Accompts, omitting the Relative Numbers in the Margin, of the which see Section the seventh following, and are not to be made till the Parcel is entirely Posted, which that he may be enabled to do, he may use the ensuing Directions; but if this be thought too laborious, he may prick and examin over the said Questions, the Accompt it self gives Instruction for Ballancing, the Ballance of each Accompt being entred out of the Leidger at the end of the Journal parcels.

Divers Accomptants have made the business of Simple and Compound Interest and Annuities, the subject of their Discourses: And I think it not improper to tell the Reader, that in 1664. I published a Paper, consisting of a quarter of a Sheet, and fitted for a Letter-case, Intituled, The Doctrin of Decimal Arithmetick, Simple Interest, &c. as also of Compound Interest and Annuities, generally performed, for any time of Payment or Rate of Interest, by help of any particular Table of the forbearance of one pound Principal.

The which having been censured by some that understood it not, I think it not amiss, a little better to inform them, That the Table therein used, is a Table of
Com-

To the R E A D E R.

• Compound Interest, at 6 per Centum per Annum, for some Dayes, as well as (it is usual) for some Years, the which to the said, or any other Ratio, may be raised by several Methods, without any Extractions of Roots, or aid of Logarithms, yea any Logarithm in the Canon may be easily computed thereby, and the converse; also any Number of mean Proportionals found between two Extreams given.

The which Table and Precepts, removing the necessity of using a large Table of Logarithms, or of those multitudes of Tables, fitted for the several kinds of Annuity Problems, at several Rates of Interest, and several terms of Payment, having been of constant and singular use to my self, and believing it will be of no less to others, I intend, (God Willing) to reprint, to be fitted as before, to be a Vade-mecum in a Letter-case, though with a larger Table, (which will remove some Operations hitherto necessary, to supply the want thereof) and besides an Explication thereof apart, illustrated with variety of Examples: And hope also hereafter to have some time to alter, amend, and re-print other Treatises of my own, As my Book of Quadrants and Dyalling, but most especially my Treatise of Navigation, Intituled, The Mariners Plain Scale new plained; the rather, in regard His present Majesty, to His Immortal Praise, hath been pleased to settle a Maintainance for 40 Hospital Boys, and for a Learned Lecturer to teach them Navigation; on the Advancement whereof, the splendor of the Government and the Trade and safety of this Nation doth so much depend, that any that love their Country cannot but be zealous for, as particularly is

Thy Friend and Well-wisher,

JOHN COLLINS.

DIRECTIONS

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T O

Post or Transport the *JOURNAL* into the *LEIDGER*.

I. For the words of expression.

1. **W**Here you have many Debtors and one Creditor proceed in order as they come, but where you have one Debitor and many Creditors, it is best (in my opinion) to Post all the Creditors first, and the Debitor last; in regard by this means, the figures of reference are first entred in the Journal.
2. Immediately after the word To, which is always used on the Debitor side, must follow the name of that Account that is discharged, the word By, is always used on the Creditor side, and after it follows the name of the Account that is charged.
3. All Accounts of Wares, Voyages, Commodities, ought to be Posted at large in all the particulars, with a Column ruled in the middle therein, to express the Number, Weight, or Measure of the Commodity, by help whereof the number and quality of the Goods unfold, may be known.
4. Upon the Account of Wares, it is best to express the Weight and Price, and on the Buyer or Sellers Account the time and manner of payment, if room permit: And here Note, That it is unusual to use above one line in a parcel in the Leidger; and now though Wares or Commodities are Posted at large, yet there is no such necessity, that other Accounts be the like.

II. For the manner.

5. Discover by the Alphabet where that Account stands in the Leidger, you are to charge, or if the Account be not yet entred, frame an Account in a spare room, entring the Title in a fair *Italian* hand, and in the Kalender, the Folio where that Account stands; then in the outwardmost verge enter the Year, and in the first ruled space, the Page of the Journal where that parcel stands, in the next the Month, afterwards the day, then the words of the parcel, and in the next ruled Column the Page of the Leidger where that parcel stands Creditor, or if many Creditors, before the Column figures expressing where those Accounts stand; and finally the sum so charged, thus is the Debitor parcel entred; the like in several Accounts for many Debtors, when you have but one Creditor.

6. Turn to the Folio in the Leidger, where that parcel is to be discharged or made Creditor, and there entring as before the Year, Page of the Journal, Month, Day, Words of the parcel, Page or Pages of the Leidger where entred Debitor, and finally the sum; thus is the Creditor parcel entirely entred, the like for many Creditor parcels in several Accounts, when you have but one Debitor.

Dr.

7. Lastly, in the Journal draw a line between the terms *Dr.* above the said Line enter the Page of the Leidger, where that or those parcels stand charged or made Debitor, and under the Line, the Page or Pages where the said parcel or parcels are discharged or made Creditor: Observing by the way that every parcel is charged and discharged for the same sum, either in gross, or at length.

Journal Parcels.

*For the better explanation whereof, suppose I were to
Post these parcels.*

The 2^d January, (1651.)

Sterling

1.

3

ד.

4	Dr	John Speed for the Sum of j^{cl} and is for so much owing by him due the Seventh of <i>April</i> following, as <i>per</i> his Obligation	100	00	00
6	Dr	Thomas Jenkins owing by him due the Seventh of <i>June</i> following	50	00	00
7	Dr	Thomas Brooker owing by him due the Seventh <i>May</i>	40	00	00
9	Dr	William Law owing by him due the Seventh <i>July</i>	110	00	00
5	Cr	Stock for the particulars as above	300	00	00
			300	00	00

Again suppose the seventh day following, you have compounded to rebate at 8 *per Centum* simple interest, being to receive the Money present, and are to Post the Parcels of Rebate, which suppose to stand on the other side in the fourth Page of the *Journal*, and then finding by the Alphabet or Kalender, that these *Leidger* Accounts stand in such Folio's as are here expressed, *viz.* in Folio 4, 6, 7, 9, 5. these *Mens Accounts* must be Posted as is here shewed; but in the Account of Stock, the Debitor, or Creditor Parcel, or both, may be Posted brief or long, as you best approve.

The 7th January, (1651.)

		The 7 th January, (1651.)		
5	Dr	Stock for the Sum of viij ^l xvjs jx ^d and is for several fums allowed the Creditors following in Rebate, the rest payable, <i>Contanti</i> .		
4	Cr	<i>John Speed</i> for the Sum of j ^l xix ^s ij ^d and is for three Months rebate of jC ^l allowed him being not due till the seventh of <i>April</i> , and is now payable at demand	1	19 02
6	Cr	<i>Thomas Jenkins</i> for five Months rebate of L ^l .	1	12 03
7	Cr	<i>Thomas Brooker</i> , for four Months rebate of xL ^l	1	00 09
9	Cr	<i>William Law</i> for six Months rebate of jC ^l .	4	04 07
			8	16 09

08 16 09

Leidger to the Journal Parcels.

<p>This form of ruling a Leidger I esteem the best, because the same points direct for Ruling both sides, and you may begin at which end you please of a Book so Ruled; but because this form takes up much room, and the Columns relating to the Page of the Journal, are thought superfluous (especially in these small Accounts) and the day of the Month expressed in the Leidger is a sufficient Directory to find the Page of the Journal, therefore in such cases, the form of ruling used in the second, third, and fourth Questions, is very approveable.</p>									
Years of the Lord.	Page of the Journal.	Months of the Year.	Days of the Month.		Page of the Leidger where Creditor.		l.	s.	d.
Fol. (4) of the Leidger 1651.	3	January	2	To Stock owing by him due the 7 th April	John Speed Debitor.	5	100	00	00
(6) 1651.	3	January	2	To Stock owing by him due the 7 th of June following	Thomas Jenkins Dr.	5	50	00	00
(7) 1651.	3	January	2	To Stock owing by him due the 7 th May next	Thomas Brooker Dr.	5	40	00	00
(9) 1651.	3	January	2	To Stock owing by him due the 7 th of July next	William Law Dr.	5	110	00	00
(5) 1651.	4	January	7	To John Speed, &c. allowed on rebate, as in Cr. Fol. 4, 6, 7, 9,	Stock (posted brief) Dr.	—	08	16	09
(5) 1651.	4	January Ditto	7	To John Speed for three Months rebate of jc ¹ allowed him	Stock (otherwise at large) Dr.	4	01	19	02
				To Thomas Jenkins for 5 Months rebate of L ¹ .		6	01	12	03
				To Thomas Brooker for 4 Months rebate of xL ¹		7	01	00	09
				To William Law for six Months rebate of jc x ¹		9	04	04	07

Leidger of the Journal Parcels.

Year.	Page Journal.	Months.	Days.		Page of the Leidger where Debitor.				
									(4)
1651.	4	January	7	<i>Per contra John Speed</i> Creditor By Stock for Three Months rebate of <i>jc^l</i>	5	l.	s.	d.	
						1	19	02	
1651.	4	January	7	<i>Thomas Fenkins per contra</i> Cr. By Stock for Five Months rebate of <i>L^l</i>	5	1	12	03	(6)
1651.	4	January	7	<i>Thomas Brooker</i> Cr. By Stock for Four Months rebate of <i>æL^l</i>	5	1	00	09	(7)
1651.	4	January	7	<i>Per contra</i> Cr. By Stock for Six Months rebate of <i>jc^x</i>	5	4	04	07	(9)
1651.	3	January	2	<i>Stock per contra</i> Cr. By <i>John Speed, &c.</i> owing as in their Accounts in Dr. <i>Fol. 4, 6, 7,</i>	9	300	00	00	(5)
1651.	3	January	2	<i>Stock at large</i> Cr. By <i>John Speed</i> owing by him due the 7 th April	4	100	00	00	(5)
		Ditto	—	By <i>Thomas Fenkins</i> owing by him due the 7 th June	6	50	00	00	
			—	By <i>Thomas Brooker</i> owing by him due the 7 th May	7	40	00	00	
			—	By <i>William Law</i> owing by him due the 7 th July	9	110	00	00	

Wast-Book of an Introductory Question.

A Wast Question to enter Beginners.

The first Question following is otherwise stated in the second Question of this Introduction, where it is supposed that *Joseph Berkenhead* a Merchants Apprentice, taketh up and selleth part of these Goods, by his Masters order, who in the mean while is absent in the Country, at whose return he delivereth in the Account there stated, being there done without Journal parcells, or an Account of Cash.

The QUESTION.

A Merchant receiveth for his own Account out of the Ship *Jonas* several Goods, namely, 92 Butts of Province Oyl, 16 Searns of Venice Soap, and 5 Hogsheads of Capers, which come consigned to him from his Factors abroad.

March
28

The twenty eighth of *March*, (1652.)

Inprimis, he taketh up of *James wells* Salter the sum of *jc^l* imprest in part or in hand of eight Tun of Oyl more or less bargained for, and sold the said *James wells*, the Money being to clear the Custom and Charges of the said Oyls and other Goods

Ditto.

Item, he disburseth in Custom and Charges of Goods, the sum of *xcj^j jx^s iiij^d* as follows.

92 Butts of Oyl whereof two consumed in Leakage and Fillage in the Ships Hould, and 9 pass Custom-free for the allowance of Leakage, and 5 per Centum, the rest being 81 contented by weight of part allowing 18 per Centum tare, and 7½ to a Gallon containing 43¼ Tun rated at 32^l a Tun at 5 per Centum of *Ditto* value is

69 04 00

More disburshed in Lighterage, Cranage, Carmen, Porters, Wharf, and Cooperage, as per particulars

11 17 00

16 Searns of Venice Soap weighing at the Custom-house (tare of 9 double Searns at 28^l a Searn, of the single at 14^l a Searn, and the allowance of 5 per Centum abated) 36C neat rated at 3^s per Centum

5 08 00

More paid Charges, Cranage, Lighterage, Porters, &c.

2 05 04

5 Hogsheads of Capers, weighing gross 19C 3q^r 14^l abating of the whole weight for tare, and the allowance of 5 per Centum rests neat 13C 1q^r is futtle 1484^l rated at 6^d a pound at 5 per Centum of *Ditto* value is

01 17 00

More disburshed in Charges, Cooperage, &c.

00 18 00

91 09 04

91 09 04

Ditto the Twenty ninth.

29

By Bills of Lading, as likewise per a note received from the Purser of the said Ship, the said Goods are to pay Freight Oyls 46 Tun at 4^l a Tun

184 00 00

5 Hogsheads of Capers making 1 Tun at *ditto* rate is

4 00 00

16 Searns of Soap containing two Tun at 5^l per Tun

10 00 00

198 00 00

198 00 00

The Thirtieth *Ditto*.

30

Sold *James Salter* 16 Butts of Oyl all filled up containing as per Gage 8 Tun 123 Gallons at 236 Gallons a Tun sold him at xxxv^l a Tun, whereof he hath cleared the Excise, and produceth *ijc xcviij^l* the odd Money *iiij^s jx^d* being abated

298 00 00

Whereof he payeth *jc^l* in hand, and *xcviij^l* more by assignation to the Captain of the Ship *Jonas* in part of his Freight.

Wast-book of an Introductory Question.

April the third, 1652.
 April 3 Sold to James Blisset for ready Money two Candy Barrels of Oyl containing 34 Gallons, drawn out of a deficient Butt, at $ij^l. x^s.$ per Barrel } 1. 8. D.
 More sold him for ready Money 7 single Searns of Venetia white Soap, weight gross 17 C. 2 qrs. 24^l. tare, 12^l. per Searn, refts neat, 16 C. 3 qrs. 24^l. at $ij^l. viij^s.$ per Centum } 40 14 03
 45 14 03

The fifth Ditto.
 5 Sold to James Blisset 9 double Searns of Venetia white Soap weighing as followeth.

C.	qrs.	l.		C.	qrs.	l.
1	2	2	17	7	02	02
2	2	2	18	8	02	02
3	2	2	20	9	02	02
4	2	2	20	brought hither	16	00
5	2	2	22		24	00
6	2	2	20		01	03
				Abated for tare at 24 ^l . a Searn.		
16 00 05 netto				22 00 10 Sold him at 2 ^l . x ^s .		

the C. weight, abating the odd 5^d. refts $Lv^l. iiij^s.$
 Whereof he payeth $v^l. iij^s.$ in hand, the rest to stand out 3 Months.

Ditto the eleventh.
 11 Sold to John Speed and Partners 50 Butts of Oyl q^t as per Gage 6300 Gallons all filled up, and makes 26 Tun, 164 Gallons at $xxxvij^l.$ a Tun is $ixC. Lxxxvij^l. xiiij^s. iij^d.$ whereof they pay $Lxxxvij^l. xiiij^s. iij^d.$ in hand, the rest payable at 3 and 3 Months, as per two Bills, or joynt Obligations under their hands, the one for $iiijC. L^l.$ payable the eleventh of July, the other for as much payable the eleventh of October following, or upon discount at simple Interest of 8 per Centum to pay at demand, Broker of this bargain Elias Baker

Ditto the twelfth.
 12 Paid Gauging of 90 Butts of Oyl (at 6^d. a Butt) with Cooperage, Cellerage, Leaking pans and Brokerage of 50 Butts sold John Speed, and partners at 1^d. in the pound value as per particulars too large here to insert $xxv^l. viij^s.$

The twentieth Ditto.
 20 Sold to James Blisset Merchant and Salter of London 20 Butts of Oyl q^t as per Gage 10 Tun 150 Gallons with 4 empty Butts consumed in the Cellar in Leakage and Fillage, only a small remnant in one of them allowed him for Fillage, (all into the bargain) sold him at $xxxvij^l.$ a Tun, produceth, abating $iiij^s. iij^d.$ odd Money $iiijC. iiij^l.$
 Wherefore he payeth $iiij^l.$ in hand, the rest payable as per two Obligations, the one for $ijC^l.$ due the 20 June next, the other for as much due the 6 September following, or upon discount at 8 per Centum simple Interest, to pay at demand.

Arm the account upon this supposition, that the accounts of the costs of these Goods abroad are not as yet come home.

Journal of the Introductory Question.

The Journal.

Journal parcels to the former *Wast-Question*.

The xxviiith March, (1652.)

1	Dr	Cash or Money — } for the sum of <i>j^c</i> . and is for so much received of			
1	Cr	<i>James wells</i> Salter } him imprest or in hand, in part of a bargain of Oyl } sold him, and the rate agreed for, and is —	100	00	00

Ditto.

1	Dr	<i>Provence</i> Oyls for the sum of <i>Lxxxj^l. j^s</i> . and is for so much disbursed in Custom and Charges, namely,			
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		Paid custom of 90 Butts of Oyl containing 43½	<i>l.</i>	<i>s.</i>	<i>d.</i>
		Tuns, all allowances abated at <i>j^l. xij^s. per Tun</i> , is —	69	04	00
		More disbursed in Lighterage, Cranage, Carmen, Porters, Wharf and Cooperage, as <i>per particulars</i> —	11	17	00
			81	01	00

1	Dr	<i>Venice</i> Soap for the sum of <i>vij^l. xij^s. iiij^d</i> . and is for so } much paid Custom and Charges of 16 Searns —	07	13	04
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2	Dr	Capers for the sum of <i>ij^l. xvi^s</i> . and is for so much paid } out in custom and charges of 5 hogs-heads, as <i>per wast-book</i> —	02	15	00
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1	Cr	Cash for the particulars paid out as above —	91	09	04
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The xxixth *Ditto*.

1	Dr	<i>Provence</i> Oyls for the sum of <i>j^c. Lxxxiiij^l</i> . and is for } Freight of 46 Tun as <i>per Bill of Lading</i> , at <i>iiij^l. a Tun</i> —	184	00	00
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2	Dr	Capers for <i>iiij^l</i> . and is for Freight of 5 h' h' laden for a } Tun at <i>Ditto</i> rate —	04	00	00
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1	Dr	<i>Venice</i> Soap for the sum of <i>x^l</i> . and is for Freight of 16 } Searns laden home for 2 Tun at <i>v^l. per Tun</i> —	10	00	00
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2	Cr	Ship <i>Jonas</i> (or owners of <i>Ditto</i> Ship) for the sum of <i>j^c. } xcviij^l</i> . and is for the particulars of Freight due as above —	198	00	00
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The xxxth of *March*.

1	Dr	<i>James wells</i> } for the sum of <i>ij^c. xcviij^l</i> . and is for 16 Butts contain-			
1	Cr	<i>Provence</i> Oyls } ing as <i>per Gage</i> 8 Tun, 123 Gallons, at 236 Gallons } a Tun sold him at <i>xxxv^l. a Tun</i> , he having cleared the excise, and } produceth <i>iiij^s. ix^d</i> . more which is abated —	298	00	00

Ditto.

1	Dr	Cash for the sum of <i>j^c</i> . and is for so much received from } <i>Jam. wells</i> in part of 16 Butts of Oyl this day sold him —	<i>l.</i>	<i>s.</i>	<i>d.</i>
			100	00	00

2	Dr	Ship <i>Jonas</i> for the sum of <i>xcviij^l</i> . and is for so much } paid the Captain of the said Ship in part of his Freight } by <i>James wells</i> Salter <i>per assignation</i> —	98	00	00
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1	Cr	<i>James wells</i> for the sum of <i>j^c. xcviij^l</i> . and is for so much } paid in, and made good by him in full of 16 Butts of } Oyl sold him as above —	198	00	00
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Journal of the Introductory Question.

		April the third, 1652.			l.	s.	d.
1	Dr	Cash for the sum of <i>xlv^l. xiiij^s. iij^d.</i> and is for so much received of <i>James Blisset</i> for goods sold him, as follows.					
1	Cr	<i>Provence</i> Oyls for <i>v^l.</i> and is for 2 Candy Barrells drawn out of a deficient Butt sold him at 50 ^s . per Barrell	l.	s.	d.		
			05	00	00		
1	Cr	<i>Venice</i> Soap for the sum of <i>xlv^l. xiv^s. iij^d.</i> and is for 7 single Searns sold him weight gross 17 C. 2q ^{rs} . 24 ^l . tare 12 ^l per Searn, rests neat 16 C. 3q. 24 ^l . at <i>ij^l. viij^s.</i> per C.	40	14	03		
			45	14	03	45	14 03
The fifth Ditto.							
2	Dr	<i>James Blisset</i> } for the sum of <i>Lv^l. iv^s.</i> and is for 9 double Searns sold him					
1	Cr	<i>Venice</i> Soap } weighing neat as per Waft-Book 22 C. 0q ^{rs} . 10 ^l . at <i>ij^l. x^s.</i> per Centum, abating <i>v^d.</i> rests as above				55	04 00
Ditto.							
1	Dr	Cash — } for the sum of <i>v^l. iv^s.</i> and is for so much received from					
2	Cr	<i>James Blisset</i> } him in part of 9 Searns of Soap sold him, the rest as per agreement, being to stand out three Months				05	04 00
The eleventh Ditto.							
2	Dr	<i>John Speed</i> and partners } for the sum of <i>ix C. Lxxxvij^l. xiv^s. iij^d.</i> and					
1	Cr	<i>Provence</i> Oyl — } is for 50 Butts, containing as per Gage, 6300 Gallons all filled up, and makes 26 Tun 164 Gallons, at <i>xxxvij^l. a</i> Tun, is				987	14 03
To pay <i>Lxxxvij^l. xiv^s. iij^d.</i> in hand, and the rest at 3 and 3 Months, as per two bills or joynt obligations under their hands, the one for <i>iv C^l.</i> payable the eleventh of <i>July</i> , the other for as much payable the eleventh of <i>October</i> following, or upon discount at 8 per Centum simple interest to pay at demand, Broker of this sale, <i>Elias Baker</i> .							
Ditto.							
1	Dr	Cash — } for the sum of <i>Lxxxvij^l. xiv^s. iij^d.</i> and is for					
2	Cr	<i>John Speed</i> and partners } so much received from them in part of 50 Butts of Oyl this day sold them				87	14 03
The twelfth Ditto.							
1	Dr	<i>Provence</i> Oyls } for the sum of <i>xxv^l. viij^s.</i> and is for so much paid Gau-					
1	Cr	Cash — } ging of 90 Butts with Cooperage, Cellarige, Leaking-pans, and Brokerage of 50 Butts sold yesterday, and is				25	08 00
The twentieth Ditto.							
2	Dr	<i>James Blisset</i> — } for the sum of <i>iv C. iij^l.</i> and is for 20 Butts q ^r as per					
1	Cr	Oyls of <i>Provence</i> } Gage 10 Tun 150 Gallons (with 4 empty Butts consumed in the Cellar in Leakage and Fillage, only a small remnant in one of them allowed him for Fillage, all into the Bargain) sold him at <i>xxxvij^l. a</i> Tun, abating <i>ij^s. iij^d.</i> odd Money rests as above				404	00 00
Ditto.							
1	Dr	Cash — } for the sum of <i>iv^l.</i> and is for so much received from					
2	Cr	<i>James Blisset</i> } him in part of the Oyls sold as above				04	00 00
The rest payable as per two obligations under his hand, the one for <i>ij C^l.</i> due the twentieth of <i>June</i> next, the other for as much due the sixth of <i>September</i> following, or upon rebate at 8 per Centum, simple Interest to pay at demand.							
The Ballance follows.							

Leidger of the Introductory Question.

The Ballance.

To Ballance the former Accompt Post				l. s. d.		
Dr	Ballance for the sum of <i>jM. vC. Lxxxij. s. ij^d.</i>					
Cr	Cash for the Ballance of that accompt still rem. in Chest.			225	15	02
Cr	Capers of <i>Tholoun</i> for the Ballance disbursed in Charges —			06	15	00
Cr	<i>James Blisset</i> for the Ballance still owing by him —			450	00	00
Cr	<i>J. Speed</i> and Partners for the Ballance still owing by them			900	00	00
				1582	10	02
Dr	<i>Provence</i> Oyls for the neat proceed of 90 Butts —			1404	05	03
Dr	<i>Venetia</i> Soap for the neat proceed of 16 Searns —			78	04	11
Dr	Ship <i>Jonas</i> still due to the said Ship for Freight —			100	00	00
Cr	Ballance for the particulars above due to the Merchant for the Produce of Goods sold, and owing by him for Freight —			1582	10	02
				1852	10	02

Leidger.

				l. s. d.		
				Cash or Money		
				Dr.		
1652	1 March	28	To <i>James Wells</i> Salter borrowed upon a bargain of Oyl sold	1	100	00 00
	— Ditto	30	To the said received from him the complement of <i>Ditto</i> Bargain —	—	100	00 00
	2 April	03	To <i>Provence</i> Oyls received of <i>James Blisset</i> for two Barrels sold him —	—	05	00 00
	— Ditto	—	To <i>Venetia</i> Soap received of <i>Ditto</i> for seven Searns sold him	—	40	14 03
	— Ditto	05	To <i>James Blisset</i> received in part of nine Searns of Soap sold	2	05	04 00
	— Ditto	11	To <i>J. Speed</i> and Partners received in part of Oyls sold them	—	87	14 03
	2 Ditto	20	To <i>James Blisset</i> received in part of Oyls sold him —	—	04	00 00
					342	12 06
				<i>James Wells</i> Salter of <i>London</i>		
				Dr.		
1652	1 March	30	To <i>Provence</i> Oyls for 16 Butts sold him producing —	1	298	00 00
				<i>Provence</i> Oyls		
				Dr.		
1652	1 March	28	To Cash paid Custom and Charges of 90 Butts —	1	81	01 00
	— Ditto	29	To Ship <i>Jonas</i> for Freight of forty six Tun, at <i>iv^l.</i> a Tun —	2	184	00 00
	2 April	12	To Cash paid Gauging, Cooperage, Cellarige, Brokerage, and Leaking pans —	1	25	08 00
	R.		To Ballance for the neat proceed born to that account folio	2	1404	05 03
					1694	14 03
				Soap of <i>Venetia</i>		
				Dr.		
1652	1 March	28	To Money paid Custom and Charges of 16 Searns —	1	07	13 04
	— Ditto	29	To ship <i>Jonas</i> for Freight laden for 2 Tun, at 5 <i>l.</i> per Tun —	2	10	00 00
	R.		To Ballance for the neat proceed carried thither —	—	78	04 11
					95	18 03

Lidger of the Introductory Question.



Lidger.

				l. s. d.		
				Cr.		
1652	1	March	28	By <i>Provence</i> Oyles, paid Custom and Charges of 90 Buts—	1	81 01 00
	—	Ditto	—	By Soap of <i>Venetia</i> , paid custom and charges of 16 Searns—	—	07 13 04
	—	—	—	By Capers, paid Custom and Charges, of 5 h' h'—	2	02 15 00
	2	April	11	By <i>Provence</i> Oyls, paid Gauging, Cellarige, Cooperage, &c.	1	25 08 00
			R.	By Ballance born to Folio	2	225 15 02
						342 12 06
				Cr.		
1652	1	March	28	By Cash recieved impress for a bargain of Oyl sold him —	1	100 00 00
	—	Ditto	30	By the said received from him in full of Oyls sold —	—	100 00 00
				By ship <i>Jonas</i> payable by him to the Capt. in part of freight	2	98 00 00
						298 00 00
				Cr.		
1652	1	March	30	By <i>James Wells</i> Salter, for 16 Butts sold him for the value of—	1	298 00 00
	2	April	03	By Cash received for two Candy barrells sold <i>Jam. Blisset</i>	—	05 00 00
	—	Ditto	11	By <i>J. Speed</i> & partners for 50 Butts sold them to pay as per Journal	2	987 14 03
	—	Ditto	20	By <i>James Blisset</i> for -- 20 Butts sold him	—	404 00 00
				4 Butts consumed in Leakage and fillage.		— — —
				90 Butts		1694 14 03
				Cr.		
1652	2	April	03	By Cash received for 7 Searns sold <i>James Blisset</i>	1	40 14 03
	—	Ditto	05	By <i>James Blisset</i> for 9 Searns sold him to pay as per Jour.	2	55 04 00
				16 Searns sold for		95 18 03

(2)

Ledger of the Introductory Question.

						l.	s. d.
				Capers of Tholoon. Dr.			
1652	1	March	28	To Cash paid Custom and Charges	1	02	15 00
	-	Ditto	29	To Ship Jonas for Freight laden for 1 Tun	2	04	00 00
						06	15 00
				Ship Jonas Dr.			
1652	1	March	30	To Ja. Wells Salter, paid the Capt. by ditto in part of freight	1	098	00 00
			R	To Ballance due to the said Ship born to Folio	2	100	00 00
						198	00 00
				James Blisset Dr.			
1652	2	April	05	To Venice Soap for 9 Searns sold him upon 3 Months time-	1	055	04 00
	-	Ditto	20	To Provence Oyls for 20 Butts sold him to pay as per Journal	-	404	00 00
						459	04 00
				John Speed and Partners Dr.			
1652	2	April	11	To Provence Oyls for 50 Butts sold them to pay as per Journal	1	987	14 03
				Ballance of these Accompts. Dr.			
			R	To Cash for the Ballance in Chest brought hither	1	225	15 02
			R	To Capers of Tholoon owing by ditto commodity for charg.	2	006	15 00
			R	To James Blisset owing by him by conclude of his accompt	-	450	00 00
			R	To John Speed and Partners owing by them	-	900	00 00
						1582	10 02

Leidger of the Introductory Question.

				Per Contra.	Cr.		l.	s.	d.
			R	By Ballance born to that account Folio		2	06	15	00
1652	1	March	29	Ship <i>Jonas</i>	Cr.				
		Ditto		By <i>Provence</i> Oyl for Freight of 46 Tun at 4 ^s . per Tun		1	184	00	00
				By <i>Venice</i> Soap for Freight of 2 Tun at 5 ^s . per Tun		1	10	00	00
				By Capers of <i>Tholoon</i> for Freight of 1 Tun		2	04	00	00
							198	00	00
1652	2	April	05	<i>James Blisset</i>	Cr.				
		Ditto	20	By Money received from him in part of Soap		1	05	04	00
				By the said received in part of Oyls sold him			04	00	00
			R	By Ballance owing by him born to that account Folio		2	450	00	00
							459	04	00
1652	2	April	11	<i>Per Contra.</i>	Cr.				
			R	By Cash received in part of the Bargain of Oyl		1	87	14	03
			R	By Ballance owing by them payable at 2, 3 Months		2	900	00	00
							987	14	03
				<i>Ballance Per Contra.</i>	Cr.				
			R	By <i>Provence</i> Oyls for the neat proceed of 90 Butts		1	1404	05	03
			R	By <i>Venetia</i> Soap for the neat proceed of 16 Searns sold off			78	04	11
			R	By Ship <i>Jonas</i> still due to the said Ship for Freight		2	100	00	00
							1582	10	02
<p>The Creditor side of this account of Ballance shews that there is to be made good to the Merchant for the neat proceed of goods sold, <i>jM. iijC. Lxxxij^l. x^s. ij^d. and jc^l.</i> still owing and payable by him for Freight, and now the Debitor side shews where this is to be had, namely, <i>ijC. xxv^l. xv^s. ij^d.</i> in ready Money, and <i>jM. iijC. L^l.</i> in debts standing out not yet received, and the rest the Capers owe for charges on 5 h'h' being all yet unfold.</p>									

Leider of the Introduction to Quaker

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THE SECOND

QUESTION,

BEING THE

SOPRACARGO'S

OR

Merchant-Adventurers

ACCOUNTS,

STATED

TWO SEVERAL WAYES.

A Factors Account of Goods bought and sold,

Anno,	Copy of an Account received from Abraham Bateman at Yarmouth.		l.	s.	d.
1651.					
Aug.	White Summer Herrings full packed for account of Mr. Charles Dethick Merchant of London. Dr.				
12	To Cash paid for 17 last at ix ^l . per last bought of Walter Smith	153 00 00			
	To the said paid for 9 last bought of Hugh Corney at viij ^l . xvj ^s . per last	79 00 00			
	To the said disbursed in Boat-hire, Expences, Cooperage, and Petties	01 03 00			
	To the said for my Provisions at 1 ^l . per Centum	03 09 06			
R	To Ballance changed into Dollars to carry in the Ship with me and makes at iiij ^s . vjd. a Dollar \$ 15	03 07 06			
		240 00 00			
THE SECOND					
Sept.	Copy of an Account received from him at Alicant that came by way of Valentia.				
	Lead 230 Piggs for Charles Dethicks Account Dr.				
17	To Ship Jonas made good for Freight of 160 Piggs here sold	82 01 02			
	To cash paid custom and sisa of the Lead here sold at 4 ^l . per Cent. of the value	03 15 08			
	To the said disbursed in petty Charges, Boat-hire, &c.	27 07 02			
	To the said for my Provisions at 1 ^l . per Centum of the value sold	1651 00 00			
R	To Charles Dethick his Account currant for the neat proceed	824 00 00			
Herrings 26 Last or 312 Barrells for the said Account Dr.					
	To Cash paid Freight of 18 Last at 5 per Last	90 00 00			
	To the said paid Custom <i>pro rata</i> of two hundred and sixteen Barrells sold	38 00 00			
	To the said for my Provisions of 246 at 1 ^l . per Centum	14 03 09			
R	To Account currant for the neat proceed of 160 Barrells here sold	799 16 03			
		946 00 00			
Barrillia for Account of Charles Dethick Dr.					
	To Cash paid for 420 Searns weight 586 Cargo's Netto at 3 4 ^l . per Cargo	2150 10 00			
	To the said paid Charges, Boat-hire, Labourers, and 140 Searns to double case some of the rest with Package and Weighing	15 05 03			
	To Cash paid Custom <i>pro rata</i> there established	96 06 00			
	To the said for my Provisions of 2150 -- 10 at 1 ^l . per Centum	32 05 00			
		2294 06 03			
Sept.	Mr. Charles Dethick his Account currant Dr.				
R	To Barrillia for the first costs and charges of 420 Searns	2294 06 03			
R	To Ballance changed into Dollars to carry along in the Ship at several pieces and made \$ 189	170 00 00			
	This Account sent home by way of Valentia	2464 06 03			

With the Principals Account Current.

D 2

A Factors Account of Goods sold,

Venetia		Lead	70 Piggs.	Dr.		
R	To Money paid Freight of 10 Tunn at 7 Piggs to the Tunn a $\text{£ } 10$ per Tunn			£	200	00
	To the said paid Lighterage, Landing, Porters, Custom, Cottimo, Magazeen			£	119	07
	To the said for my Provisions at $1\frac{1}{2}$ per Centum			£	20	07
	To Account currant for the neat proceed of 40 Piggs. here fold			£	1014	10
				£	1354	00

White Herrings 8 Last or 96 Barrels.		Dr.		
R	To Ship <i>Jonas</i> made good for Freight and Primage at $\text{£ } 13$ per Last	£	104	00
	To money paid custom, Cottimo, boathire, officers fees, warehouse, brokerage	£	56	00
	To be deducted for a loss of 2 per Centum on the Bank Money to receive it out of Bank in Dollers	£	18	10
	To be deducted for my Provisions of Sale at $1\frac{1}{2}$ per Centum	£	13	09
	To Account currant for the neat proceed	£	729	19
			921	14

		<i>Barrillia 420 Searns</i>	<i>Dr.</i>			
R		To Cash paid Freight at $\text{£ } 1$ per Searn	£	420	00	
		To the said paid Custom, Cottimo, Barcage, Lazaretto, Brokerage, &c.	£	466	08	
		To the said for my Provision at $1\frac{1}{2}$ per Centum	£	84	07	
		To Account currant for the neat proceed	£	4650	00	
					<u>5620</u>	15

		White Soap Venetia.	Dr.		
		To Barrillia for 9 double Searns of Soap weighing neat 23 Kintals received in barter of 20 Searns of Barrillia the value bartered is	£	1792	00
		To Cash paid for 7 single Searns weighing neat 18 Kintalls at $\text{£ } 78$ the Kintal is	Livers	1404	00
		To the said paid Custom, Boat-hire, and Fachines	£	152	18
		To Provisions at $1\frac{1}{2}$ per Centum	£	47	18
		And makes in £ of $\frac{1}{2}$ or Dollers $\text{£ } 8-16\frac{1}{2}$ } $\text{£ } 386$	£	3396	16
		per Doller	£	547	20
			£		

		November the Ninth at Venetia.	Dr.		
R		Mr. Charles Dethick his Account currant	£	386	00
		To White Soap for the costs and charges of 16 Searns	£	4000	00
		To Cash lent the Jewish Merchants on Bottomree to lade Corn at Ancona bound for Genoa there to be repayed at 12 per Centum advance the Refigo born	£	308	00
		To Ballance remaining in my hands	£	4694	00

With the Principals Account Currant.

Lead per contra

		Creditor.	
R	By money received for 4 piggs weighing gross 1240 ^l at 10 per Kintal—	124	00
	By the said received for 30 piggs weighing 12 M ⁷⁰ at 102 per M ⁷⁰ —	1230	00
	By ——— 30 piggs left in the hands of <i>Walter Wolfe</i>	1354	00
	70 piggs		

Herrings per contra

		Cr.	
	By <i>Paulo Venier</i> for 96 Barrels sold him at 8 di Banco per Barrel wrote in to my credit —	768	00
	Aggio of the said sum to make Bank money currant at 20 per Centum —	153	14
		921	14

Barrillia

			Livers.	Sols	
	By White Soap <i>Venetia</i> for 20	Searns of Barrillia neat			
	Ballance weight 64 Kintals	bartered away for 9 Searns			
	of White Soap of a good	fort the value at 28 is —	1792	00	
	By Money received for — 200	Searns weight neat 636 C.			
	at 27 per Kintal —	—	17172	00	
	By the said received for — 200	Searns weight neat 63536 ^l .			
	at 25 per Kintal —	—	15884	00	5620 15
	420	Searns sold for —	34848	00	

White Soap per contra

		Cr.	
R	By <i>Charles Dethick</i> his Account currant for the full costs and charges of 16 Searns there made me good —	547	10
	£386 —		

Per contra the said Account Curant.

		Cr.	£	gr.	
R	By Ballance brought from <i>Alicant</i> —			189	00
R	By Lead for the neat proceed of 40 piggs sold at <i>Venetia</i> —	1014	10		
R	By White-Herrings for the neat proceed of 8 last there sold —	729	19		
R	By Barrillia for the neat proceed of 420 Searns sold —	4650	00		
		6395	05	4505	00
				4694	00

Here 24 gr. or gross makes a Duccat and
Livers 6--4 Sols is a Duccat and Livers 8 16 Sols a Doller or £
of £ and 20 Sols a Liver the £ or Duccat worth *iiij^s. iij^d.* sterling
and the £ or Doller *iiij^s. vj^d.*

A Factors Account of Goods sold,

		Oyls of Provence 92 Butts.		Dr.			
				Florins.	Sols		
		To Money paid for 230 Milroes at Florines 28 per Milroe		6440	00		
		To the said paid for 400 Milroes at Florines 29 is		11600	00		
		To the said paid for Cask, Hoops, Pipestaves, Clapboards, for Heading Twiggs, Flaggs, Cooperage, Drink-silver to the Marriners, Boat-hire, Expences, &c.		965	02		
		To the said paid Custom, Officers fees, &c.		524	00		
		To the said paid Brokerage at 1 per Centum		180	04		
		To the said for Provisions at 1½ per Centum of the value bought		270	06		
				19980	00	4440	00 00
		Capers of Tholoon		Dr.			
		To Cash paid for 5 h'h' Weight 7 Cargo's 1 Kintal Marsellia weight at Florins 90 per Cargo is		F. 660	00		
		To the said paid for Cask, Custom, Boat-hire, Cooperage, Brokerage, and Drink-silver		149	02		
		To the said for my Provisions at 1½ per Centum		09	10		
				819	00	182	00 00
		At Tholoon 17 February, 1651.		Dr.			
		Charles Dethick, his Account currant				Dollers.	
		To Oyls of Provence for 92 Butts cost with all charges				4440	00 00
		To Capers of Tholoon for 5 h'h' cost with all charges				182	00 00
		To Ballance due by conclude of this Account				166	00 00
						4788	00 00
		Copy of the Account of the Sales of the returns delivered in by Joseph Berkenhead to his Master, the Wast-Book whereof is laid down in the first Question of this Treatise.					
		James Wells Salter of London		Dr.			
1652.	March	To Provence Oyls for 16 Butts q ^t as per Gage 8 Tun 123 Gallons sold him at xxxv ^l a Tun abating the odd Money rests				l. 298	s. 00 d. 00
		Provence Oyls [90] Butts for Account of Charles Dethick		Dr.			
		To Money paid Custom as per Wast-Book				69	04 00
		To the said paid Lighterage, Cranage, and Charges				11	17 00
		To Ship Jonas for Freight home of 46 Tun at 4 ^l per Tun				184	00 00
		To Money paid Gauging, Cooperage, Cellarige, Rokerige, Leaking-pans				25	08 00
		To Account currant for the neat proceed of 86 Butts sold				1404	05 03
						1694	14 03

Witabe Principals Account Current.

Oyls per Contra

Creditor.

R By Charles Dethick his Account current born thither ————— \$ 4440 00 00

Capers per Contra

Cr.

R By Account current for the Ballance born thither ————— \$ 181 00 00

Per Contra the said Account current

Cr.

By Money received at Genoa, in full of \$ 4000 lent out on Bottomree with 12 per Centum advance is —————

4480 00 00

R By Ballance brought from Venetia —————

308 00 00

4788 00 00

Here 12 Sols is a Florine and 54 Sols a Dollar worth 4^s. 6^d.

James Wells per Contra.

Cr.

1692.
March,

28

By Money taken up imprest or in hand in part of a Bargain of Oyl —————

100 00 00

Diito.

By Ship Jonas for assignement made over payable to the Captain of the said Ship in part of Freight due —————

98 00 00

30

By Money received from him in full —————

100 00 00

298 00 00

Provence Oyls per Contra.

Cr.

1692.

March,

30

By James Wells Salter for 16 Butts sold him for the value of —————

298 00 00

Apr. 3.

By Money received for two Candy Barrels drawn off sold James Blisset —————

05 00 00

By John Speed and partners for 50 Butts sold them for part Money in hand and the rest upon time the whole being —————

987 14 03

By James Blisset for 30 Butts sold him producing —————

404 00 00

Consumed in Leakage 4 Butts and fillage —————

1694 14 03

90 Butts

A Factors Account of Goods sold;

		Dr.	l.	s.	d.
1652.	Soap of <i>Venetia</i> for account of <i>Charles Dethick</i> .				
March,					
28	To Money paid Custom and Charges of 16 Searns		07	13	04
29	To Ship <i>Jonas</i> due for Freight laden for two Tunn at <i>v^l</i> per Tunn		10	00	00
R	To Account currant for the neat proceed		78	04	11
			95	18	03
1652.	Capers of <i>Tholoan</i> for the said account	Dr.			
March,					
28	To Cash paid Custom and Charges of 5 Hogs-heads		02	15	00
29	To Ship <i>Jonas</i> for Freight		04	00	00
			06	15	00
1652.	Owners of Ship <i>Jonas</i> .	Dr.			
March,					
30	To <i>James Wells</i> Salter receivable from him by assignment in part of Freight		98	00	00
R	To Ballance due to the said Ship born to the Account currant		100	00	00
			198	00	00
1652.	<i>James Blisset</i>	Dr.			
April,					
5	To <i>Venice</i> Soap for 9 Searns sold him upon three Months time		55	04	00
20	To <i>Provence</i> Oyls for 20 Butts sold him to pay <i>iiij^l</i> in hand, and the rest at } two payments, as appears at large by specialty		404	00	00
			459	04	00
1652.	<i>John Speed</i> and Partners	Dr.			
April,					
11	To <i>Provence</i> Oyls for 50 Butts sold them to pay part in hand, and <i>ixc^l</i> in } halves at 2, 3 Months time, or to discount		987	14	03
The Account currant for my Master Mr. <i>Charles Dethick</i>					
Merchant of <i>London</i> .		Dr.			
R	To Capers of <i>Tholoan</i> for disbursements and charges on 5 h ^h		06	15	00
R	To <i>James Blisset</i> owing by him for Goods sold, for the which the Goods } have credit, and is here wrote back		450	00	00
R	To <i>John Speed</i> and Partners owing by them for Goods sold here wrote back		900	00	00
R	To Ballance due to my Master upon this account which is in my hands in } ready Money at his disposal		225	15	02
			1582	10	02

With the Principals Account Currant.

		Venice Soap	Creditor.	l.	s.	d.
1652.	April,					
	3	By Money received for 7 Searns neat 16C 3q ^r . 24 ^l . sold James Blisset for		40	14	03
	5	By James Blisset for 9 Searns neat 22-0-10 sold him upon time		55	04	00
				95	18	03
		Capers per Contra	Cr.			
R		By Ballance for the Charges born to my Masters Account currant		06	15	00
1652.	March,	Per contra Ship Jonas	Cr.			
	29	By Province Oyls for Freight of 46 Tun, at 4 ^l . per Tun		184	00	00
		By Venice Soap for Freight of two Tun at v ^l .		10	00	00
		By Capers for Freight of 5 h' h' laden aboard for one Tun		04	00	00
				198	00	00
1652.	April,	James Blisset	Cr.			
	5	By Money received from him in part of Soap		05	04	00
	20	By the said received in part of Oyls sold him		04	00	00
R		By Ballance still owing by him born to my Masters Account currant		450	00	00
				459	04	00
1652.	April,	Per contra John Speed and Partners	Cr.			
	11	By Money received from them in part of Oyls sold		87	14	03
R		By Ballance owing by them born to the Account currant		900	00	00
				987	14	03
		Charles Dethick his Account currant	Cr.			
R		By Province Oyls for the neat proceed of 90 Butts sold		1404	05	03
R		By Venice Soap for the neat proceed of 16 Searns sold		78	04	11
R		By Ship Jonas still due to the Owners for Freight, which I here write back to my Masters credit in regard the Goods are charged, and the Debts still payable		100	00	00
				1582	10	01

The Question as it concerns the Principle.

The Question propounded is thus :

Anno. The Ship *Jonas* being in the *Thames*, bound out to *Tarmouth* with Goods, and there to fill
1651. up with Herrings for a Trading Voyage to the *Straights*, a Merchant of *London* *Charles*
Aug. *Dethick* sends an adventure with *Abraham Bateman* his Kinsman being Purser, or Sopracargo
X of the said Ship, who hath order to sell the said adventure, and to furnish returns with the
th produce, and is to be allowed $1\frac{1}{2}$ per Centum Factorage, or Provisions of all the Goods by
12 him bought or sold.

And first the said Merchant lades aboard the said Ship 230 piggs of Lead cost here with
all Charges *iiijC Lxxx^l*. Item, the said Sopracargo draws on his Principal *ijC xl^l*. wherewith
he buyeth Herrings: Part of these Goods are sold at *Alicant*, and the produce invested into
Barrillia, which, together with the Goods left, were all sold and disposed of at *Venetia*, and
part of the produce lent out on Bottomree, and returns furnished in *Venetia* Soap, Province
Oyls and Capers, as more amply appears by the Accounts sent home by the Sopracargo,
the Ship after her arrival at *Genoa* taking in a Stock to lade Oyls home from *Tholoan*.

At the arrival of the returns the Merchant or Adventurer being in the Country, enor-
dereth his Servant *Joseph Berkinhead* to take up the said Goods, and make Sale thereof, who
rendreth his Master the precedent Account of what he had done therein.

Finally, annexing certain Receipts and Payments made by the Merchant Adventurer
himself as they are exprest on the next Page following, it is desired to draw up an Account
of Stock or Cargazoon apart by it self to see what gained or lost by the said Adventure.

<i>Charles Dethick</i> his Account of Stock or Cargazoon.		Dr.	l.	s.	d.
To Lead for 230 piggs shipt off in the Ship <i>Jonas</i> cost with all charges			480	00	00
To Cash for so much drawn by <i>Abraham Bateman</i> to buy Herrings			240	00	00
To the said paid Insurance of <i>iiijC Lxxx^l</i> adventure in Lead			33	12	00
To the said paid Insurance of <i>ijC xl^l</i> upon Herrings at 7 per Centum			15	08	00
To the said paid Portage and Post of Letters			00	12	00
To Owners of Ship <i>Jonas</i> still due for Freight of Goods			100	00	00
To Profit and Loss for the Ballance being the entire gains of the whole adventure, and the answer of the Question propounded.			964	00	00
			1833	12	00

These entrances may be used by the Merchant in his Leager, but note that if the Sales
of the returns had not been stated into an Account but only proposed or laid down as a
Waste Book, then the Question could not have been thus answered, but must have been
stated at large, which for varieties sake I have likewise done, and follows, and whereby may
be more particularly seen the Proceed, Gain, or Loss of each Commodity, charging and
discharging the Sopracargo for all the Goods by him sold and bought: And further note,
that the said Account may be either stated out of the Waste-Book, or out of the Account of
the Sales of the Returns.

With a brief State of the Whole.

		Money disbursed by the Merchant Adventurer <i>Charles Dethick</i>		
		l.	s.	d.
May 1652.				
	Paid Insurance of <i>iiijC Lxxx^l</i> on Lead at 7 per Centum	33	12	00
	More paid Insurance of <i>ijC xx^l</i> adventure on Herrings at ditto rate	15	08	00
	More paid Portage and Post of Letters	00	12	00
		49	12	00
Anno 1652.	Received by him as followeth,			
May 5	From my Servant <i>Joseph Berkinhead</i> at my return out of the Country, the Ballance in his hands and was	225	15	02
	From <i>James Blisset</i> in full of three payments for Soap and Oyls sold him the sum of <i>iiijC xliij^l iijs iiij^d</i> .			
May 6	<i>Viz.</i> In full of <i>L^l</i> due for Soap the fifth of <i>July</i> , allowing him two Months rebate at 8 per Centum simple Interest	49	06	11
	More in full of <i>ijC^l</i> due the 20 <i>June</i> next for Oyls sold him } allowing 1½ Months rebate	198	00	05
	More in full of <i>ijC^l</i> due the 6 <i>September</i> following in full of } Oyls sold him, allowing 4 Months rebate	194	16	00
		442	03	04
Ditto 9	More received from <i>Philip Bolton</i> in full of a Bill of Exchange for Duccats 850 <i>de Banco</i> at 51 pence Sterling by him formerly accepted, from <i>walter wolfe</i> Merchant at <i>Venice</i> for the neat produce of 30 Piggs of Lead by him there sold and is	180	12	06
		848	11	00
		Per Contra the said Account of Adventure Creditor.		
		l.	s.	d.
	By <i>Abraham Bateman</i> for the Ballance owing by him <i>£ 166</i> , is at 4 ^s 6 ^d .	37	07	00
	By <i>John Speed</i> and Partners for the Ballance owing by them	900	00	00
	By <i>Capers of Tholoon</i> for the first Costs and Charges of 5 h'h' <i>£ 182</i> is	40	19	00
	By the said for Freight, Custom and Charges	06	15	00
	By Cash received from my Servant <i>Joseph Berkinhead</i> the Ballance	225	15	02
	By the said received from <i>James Blisset</i> in full of <i>iiijC L^l</i> due	442	03	04
	By the said received per Exchange from <i>walter wolfe</i> Merchant at <i>Venice</i> for the produce of 30 piggs of Lead by him there sold	180	12	06
		1833	12	00

1909-10-12-13-14-15-16-17-18-19-20-21-22-23-24-25-26-27-28-29-30-31-32-33-34-35-36-37-38-39-40-41-42-43-44-45-46-47-48-49-50-51-52-53-54-55-56-57-58-59-60-61-62-63-64-65-66-67-68-69-70-71-72-73-74-75-76-77-78-79-80-81-82-83-84-85-86-87-88-89-90-91-92-93-94-95-96-97-98-99-100-101-102-103-104-105-106-107-108-109-110-111-112-113-114-115-116-117-118-119-120-121-122-123-124-125-126-127-128-129-130-131-132-133-134-135-136-137-138-139-140-141-142-143-144-145-146-147-148-149-150-151-152-153-154-155-156-157-158-159-160-161-162-163-164-165-166-167-168-169-170-171-172-173-174-175-176-177-178-179-180-181-182-183-184-185-186-187-188-189-190-191-192-193-194-195-196-197-198-199-200-201-202-203-204-205-206-207-208-209-210-211-212-213-214-215-216-217-218-219-220-221-222-223-224-225-226-227-228-229-230-231-232-233-234-235-236-237-238-239-240-241-242-243-244-245-246-247-248-249-250-251-252-253-254-255-256-257-258-259-260-261-262-263-264-265-266-267-268-269-270-271-272-273-274-275-276-277-278-279-280-281-282-283-284-285-286-287-288-289-290-291-292-293-294-295-296-297-298-299-300-301-302-303-304-305-306-307-308-309-310-311-312-313-314-315-316-317-318-319-320-321-322-323-324-325-326-327-328-329-330-331-332-333-334-335-336-337-338-339-340-341-342-343-344-345-346-347-348-349-350-351-352-353-354-355-356-357-358-359-360-361-362-363-364-365-366-367-368-369-370-371-372-373-374-375-376-377-378-379-380-381-382-383-384-385-386-387-388-389-390-391-392-393-394-395-396-397-398-399-400-401-402-403-404-405-406-407-408-409-410-411-412-413-414-415-416-417-418-419-420-421-422-423-424-425-426-427-428-429-430-431-432-433-434-435-436-437-438-439-440-441-442-443-444-445-446-447-448-449-450-451-452-453-454-455-456-457-458-459-460-461-462-463-464-465-466-467-468-469-470-471-472-473-474-475-476-477-478-479-480-481-482-483-484-485-486-487-488-489-490-491-492-493-494-495-496-497-498-499-500-501-502-503-504-505-506-507-508-509-510-511-512-513-514-515-516-517-518-519-520-521-522-523-524-525-526-527-528-529-530-531-532-533-534-535-536-537-538-539-540-541-542-543-544-545-546-547-548-549-550-551-552-553-554-555-556-557-558-559-560-561-562-563-564-565-566-567-568-569-570-571-572-573-574-575-576-577-578-579-580-581-582-583-584-585-586-587-588-589-590-591-592-593-594-595-596-597-598-599-600-601-602-603-604-605-606-607-608-609-610-611-612-613-614-615-616-617-618-619-620-621-622-623-624-625-626-627-628-629-630-631-632-633-634-635-636-637-638-639-640-641-642-643-644-645-646-647-648-649-650-651-652-653-654-655-656-657-658-659-660-661-662-663-664-665-666-667-668-669-670-671-672-673-674-675-676-677-678-679-680-681-682-683-684-685-686-687-688-689-690-691-692-693-694-695-696-697-698-699-700-701-702-703-704-705-706-707-708-709-710-711-712-713-714-715-716-717-718-719-720-721-722-723-724-725-726-727-728-729-730-731-732-733-734-735-736-737-738-739-740-741-742-743-744-745-746-747-748-749-750-751-752-753-754-755-756-757-758-759-760-761-762-763-764-765-766-767-768-769-770-771-772-773-774-775-776-777-778-779-780-781-782-783-784-785-786-787-788-789-790-791-792-793-794-795-796-797-798-799-800-801-802-803-804-805-806-807-808-809-810-811-812-813-814-815-816-817-818-819-820-821-822-823-824-825-826-827-828-829-830-831-832-833-834-835-836-837-838-839-840-841-842-843-844-845-846-847-848-849-850-851-852-853-854-855-856-857-858-859-860-861-862-863-864-865-866-867-868-869-870-871-872-873-874-875-876-877-878-879-880-881-882-883-884-885-886-887-888-889-890-891-892-893-894-895-896-897-898-899-900-901-902-903-904-905-906-907-908-909-910-911-912-913-914-915-916-917-918-919-920-921-922-923-924-925-926-927-928-929-930-931-932-933-934-935-936-937-938-939-940-941-942-943-944-945-946-947-948-949-950-951-952-953-954-955-956-957-958-959-960-961-962-963-964-965-966-967-968-969-970-971-972-973-974-975-976-977-978-979-980-981-982-983-984-985-986-987-988-989-990-991-992-993-994-995-996-997-998-999-1000-1001-1002-1003-1004-1005-1006-1007-1008-1009-1010-1011-1012-1013-1014-1015-1016-1017-1018-1019-1020-1021-1022-1023-1024-1025-1026-1027-1028-1029-1030-1031-1032-1033-1034-1035-1036-1037-1038-1039-1040-1041-1042-1043-10



JOURNAL
OF THE
SOPRACARGOS
ACCOUNTS,
STATED OTHERWISE
At length.



Journal of the Sopracargo's Account stated at large.

(1)		August the twelfth, (1651.)	l.	s.	d.	l.	s.	d.
1	Dr	Lead for the summ of <i>iiijC Lxxx¹</i> and is for the full costs } and charges of 230 piggs shipped aboard the <i>Jonas</i> — }	480	00	00			
2	Dr	<i>Abraham Bateman</i> for the summ of <i>ijC xL¹</i> and is for so } much by him drawn to <i>Tarmouth</i> to invest into Herrings }	240	00	00			
			720	00	00	720	00	00
1	Cr	<i>Charles Dethick</i> Merchant of <i>London</i> his Account of Stock, Cargazoon, or adventure for the particulars above.						
The entrances out of the Sopracargo's Account are these.								
1	Dr	Herrings — } For the summ of <i>ijC xxxvj¹. xij^s. vjd.</i> and is for the }						
2	Cr	<i>Abraham Bateman</i> } first costs and charges of 26 Last bought at <i>Tar-</i> }				236	12	06
		<i>mouth</i> , to carry along for the adventure — }						
September the seventeenth.								
2	Dr	<i>Araham Bateman</i> for the summ of <i>vjC xij¹. xiiij^s.</i> and is for the neat proceed of Lead and Herrings sold at <i>Alicant</i> , viz.						
1	Cr	Lead for the summ of <i>iiijC xij¹. xv^s.</i> and is for the value of l. s. d. the neat proceed of 160 piggs sold at <i>Alicant</i> , the Liver at <i>v^s</i> . sterling, is —	1651	00	00	412	15	00
1	Cr	Herrings for the summ of <i>jc xcix¹. xix^s.</i> and is for the neat proceed of 18 Last there sold —	799	16	03	199	19	00
			2450	16	03	612	14	00
						612	14	00
Ditto.								
2	Dr	<i>Barrillia</i> — } For the summ of <i>vc Lxxij¹. xj^s. vij^d.</i> and is for the }						
2	Cr	<i>Abraham Bateman</i> } first costs and charges of — } 420 Searns.						
		Bought at <i>Alicant</i> to carry for the adventure to <i>Venice</i> —	2294	6	3			
		The Liver at <i>v^s</i> . —				573	11	07
November the ninth from Venetia.								
2	Dr	<i>Abraham Bateman</i> for the summ of <i>jM xij¹. viij^s. jd.</i> and is for the neat proceed of several Goods there sold.						
1	Cr	Lead for the summ of <i>jc Lx¹. xij^s. iij^d.</i> and is for, the neat proceed of 40 piggs there sold, the Ducats valued at <i>iijs. ijd.</i> —	1014	10		160	12	03
1	Cr	Herrings for the summ of <i>jc xv¹. x^s. x^d.</i> and is for the neat proceed of 8 Last there sold —	729	19		115	10	10
2	Cr	<i>Barrillia</i> for the sum of <i>vijC xxxvj¹. v^s.</i> and is for the neat proceed of 420 Searns there sold the Ducats at <i>Ditto</i> value —	4650	00		736	05	00
			16394	05		1012	08	01

Journal of the Sopracargo's Account stated at large.

November the 9th 1651. at Venetia.

		November the 9 th 1651. at Venetia.			l.			s.			d.		
(2)	Dr	Venetia Soap for the summ of <i>Lxxxvi^l. xvij^s.</i> and is for the first costs and charges of 16 Searns the Dollar or \pounds of $\frac{1}{4}$ at <i>iiij^s. vj^d.</i> ————— \pounds	386	00		86	17	00					
2	Dr	Account of Bottomree or Cambio Maritimo, for the sum of <i>ixc^l.</i> and is for the value of \pounds 4000 lent out to Jews Merchants to buy corn at <i>Ancona</i> , they freighting the ship to <i>Genoa</i> where the hazard run the same is payable at 12 per centum advance ————— \pounds	4000	00		900	00	00					
2	Cr	<i>Abraham Bateman</i> for the Particulars above ————— \pounds	4386	00		986	17	00		986	17	00	

Tholoon 17th February, (1651.)

		Tholoon 17 th February, (1651.)			
2	Dr	Abraham Bateman	} For the sum of <i>j^m viij^l</i> . and is for the value of £ 4480 received at <i>Genoa</i> from the assigns of the Jewish Merchants being for £ 4000 lent out at <i>Cambio Mari-</i> <i>time</i> at 12 <i>per centum</i> advance ————— £ 4480 is —————	1008	00
2	Cr	Account of Bottomree			

Ditto.

			l.	s.	d.
3	Dr	Province Oyls for the sum of <i>jcC xcix^l</i> . and is for the first cost and charges of 92 Butts at <i>Tholoon</i> which cost there as per account sent home the Dollar at <i>iiij^s. vjd.</i> —	4440	00	999 00 00
3	Dr	Capers for the sum of <i>xL^l. xix^s</i> . and is for the costs of 5 Hogs-heads there bought —	182	00	40 19 00
1	Dr	<i>Charles Dethick</i> his account of Stock or Cargazoon for the sum <i>xxvii^l. vijs.</i> and is for the value of \$ 166 still owing by <i>Abraham Bateman</i> being entred here for formality, this being a Rest or one of the parcels of the entrances which shew how to Ballance the account —	166	00	37 07 00
2	Cr	<i>Abraham Bateman</i> for the particulars paid out } and owing by him as above }	4788	00	1077 06 00
					1077 06 00

To enter the Account of the Sales of the returns, or *Joseph Berkinheads* account, this is to be done without Journal parcels, unless we have reference to the Waste Book (in the first Question) and from thence frame them, which were more tedious, and besides the rest of these Questions are stated out of Waste Books; wherefore to do this out of the account, enter all the said account *verbatim* in the Ledger following, only omitting the Account Currant, and all Rests and Ballances whereof it is franted, and where there is any mention of Money, or the Goods charged and discharged To Money for Costs, or By Money for Sales, to frame an Account for the same under the name of *Joseph Berkinhead*.

Entrances out of the Merchants Notes.

(3)		The entrances out of the Merchants Note of Receipts and Payments, are such as follow.			l.	s.	d.
		<i>May the sixth, (1652.)</i>			l.	s.	d.
1	Dr	Lead for the summ of xxxij ^l . xij ^s . and is for so much paid } Insurance of iiij ^c Lxxx ^l . adventure —————	33	12	00		
1	Dr	Herrings paid Insurance of ij ^c xx ^l . on that Commodity ———	15	08	00		
1	Dr	Profit and Loss paid Portage and Post of Letters —————	00	12	00		
1	Cr	Charles Dethick his Account of Stock for the particulars by } him disbursed as above —————	49	12	00	49	12 00
		<i>May the 6th (1652.)</i>					
2	Dr	Venice Soap for two Months rebate of L ^l . allowed James } Blisset and the Money paid in and is —————	00	13	01		
3	Dr	Province Oyls for the summ of vij ^l . iij ^s . vij ^d . and is for so much allowed James Blisset for 2 rebates of iiij ^c owing by him on that commodity, viz. for 1 ¹ / ₂ months rebate of ij ^c . due 20 th June ————— 01-19-07 }	07	03	07		
3	Cr	Item for 4 M ^o rebate of ij ^c . due the 6 September 05-04-00 } James Blisset for the rebates allowed him as above —————	07	16	08	07	16 08
1	Dr	Charles Dethick his Account of Stock or Cargazoon for the summ of viij ^c xLviij ^l . xj ^s . —and is for the particulars by him received as follows,					
2	Cr	Joseph Berkinhead received from him the Ballance due upon his Account ————— May 5 th is —	225	15	02		
3	Cr	James Blisset received from him in full of iiij ^c L ^l . owing for } the which he is rebated ————— the 6 th —————	442	03	04		
1	Cr	Lead received per Exchange for the neat proceed of 30 piggs } remaining in the hands of Walter Wolfe Merchant at Venice, and by him sold and the Money remitted, and is } jC Lxxx ^l . xij ^s . vij ^d . the 9 th —————	180	12	06		
			848	11	00	848	11 00
		<i>To Ballance the former Account being right Posted enter these Parcels.</i>					
	Dr	Profit and Loss } Cr Venice Soap } Lost by that commodity the sum of jx ^l v ^s ij				09	05 02
Dr	Lead for the neat gains ij ^c xL ^l . vij ^s . xij ^d . —————	240	07	09			
Dr	Herrings for the neat gains —————	63	09	04			
Dr	Abraham Bateman for the Ballance of his Account gained by } difference of Coins —————	01	05	00			
Dr	Barrillia for the neat gains —————	162	13	05			
Dr	Account of Bottomree for the neat gains —————	108	00	00			
Dr	Province Oyls for the neat gains —————	398	01	08			
Cr	Profit and Loss for the particulars gained as above —————	973	17	02	973	17	02

With Ballance parcels. oct 10 1691

		l.	s.	d.	l.	s.	d.
Dr	Stock for the sum of <i>jxc xlvij^l. xiiij^s.</i>						
Cr	Capers for the first costs and charges of 5 Hogs-heads yet remaining unfold	47	14	00			
Cr	<i>John Speed</i> and Partners for the Ballance still owing by them	900	00	00			
	1						
	1	947	14	00	947	14	00
	1						
<hr/>							
Dr	Ship <i>Jonas</i> for the Ballance of that account still due to the Owners for Freight	100	00	00			
Dr	Profit and Loss for the Ballance of that Account being the whole gains for the Adventure	964	00	00			
Cr	Stock for the particulars above	1064	00	00	1064	00	00
<hr/>							
<i>LEIDGER follows.</i>							

F

Letdger of the Sopracargo's Account at large.

(I)		Journal Pag.		Letdger Pag.		l.	s.	d.
1651.			Lead	Dr.				
August, 12	I		To Stock for 230 pigs Shipt off Aboard the <i>Jonas</i> cost	1	480	00	00	
May, 6			To the said paid Insurance of <i>iiiijC Lxxx</i> . at 7 per centum	1	33	12	00	
R			To Profit and Loss for the neat gains	1	240	07	09	
					753	19	09	
1651.			Herrings	Dr.				
August, 12	I		To <i>Abraham Bateman</i> for the full cost of 26 Last at <i>Yarmouth</i>	2	236	12	06	
R			To Stock paid Insurance of <i>ijC xx</i> . on this commodity	1	15	08	00	
			To Profit and Loss for the neat gains	1	63	09	04	
					315	09	10	
1652.			<i>Mr Charles Dethick</i> his Account of Stock	Dr.				
R	2		To <i>Abraham Bateman</i> for the foot of his Account still owing	2	37	07	00	
May, 5	3		To <i>Joseph Berkinhead</i> for the Ballance of his Account paid in	2	225	15	03	
6			To <i>James Blisset</i> for the Ballance of his Account paid in by him	3	442	03	04	
9			To Lead received per Exchange for 30 pigs sold at <i>Venice</i>	1	180	12	06	
R			To Capers of <i>Tholoon</i> for the costs and charges of 5 h' h' unfold	3	47	14	00	
R			To <i>John Speed</i> and Partners for their Ballance still owing	3	900	00	00	
					1833	12	00	
1652.			Profit and Loss	Dr.				
May, 6			To Stock disbursed in Post and Postage of Letters	1	00	12	00	
R			To <i>Venice</i> Soap for the Ballance lost by that commodity	2	09	05	02	
R			To Stock for the Ballance carried thither being the neat gains of the whole adventure	1	964	00	00	
					973	17	02	

Leidger of the Sopracargo's Account at large.

(1)				l. s. d.			
1651. Lead Cr.							
Sept.	17	I	By Abraham Bateman for the neat proceed of 160 pigs sold at Alicant	2	412	15	00
Nov.	9	-	By the said for the proceed of 40 pigs sold at 40 Venice	-	160	12	03
1651 May,	9	-	By stock of the principal received by him for 30 pigs sold at Venice	1	180	12	06
			230 pigs		753	19	09
1651. Herrings per contra Cr.							
Sept.	17	I	By Abraham Bateman for 18 Laft sold by him at Alicant	2	199	19	00
Nov.	9	-	By the said for the neat proceed of 8 Laft sold at Venetia	-	115	10	10
			26 Laft		315	09	10
1651. Per contra the said Account of Gargazoon or Adventure Cr.							
August,	12	I	By Lead for 200 pigs shipt off aboard the Jonas	1	480	00	00
Ditto		I	By Abraham Bateman for so much drawn to Yarmouth by him	2	240	00	00
1651 May,	6	-	By Lead paid out in Insurance of iiijC Lxxx ^l . on that commodity	1	33	12	00
	-	-	By Herrings paid Insurance of iijC xx ^l . on that commodity	1	15	08	00
	-	-	By Profit and Loss paid Port and Postage of Letters	-	00	12	00
	R		By Ship Jonas still due to the Owners for Freight	3	100	00	00
	R		By Profit and Loss for the Ballance of that Account being the neat gains of the whole Adventure	1	964	00	00
					1833	12	00
Profit and Loss Cr.							
	R		By Lead for the neat gains of 230 pigs	1	240	07	09
	R		By Herrings for the neat gains of 26 Laft	1	63	09	04
	R		By Abraham Bateman for the ballance gained by difference of Coins	2	01	05	00
	R		By Barrillia for the neat gains of 420 Searns	2	162	13	05
	R		By Account of Bottomree gained by Money lent out	2	108	00	00
	R		By Provence Oyls gained by 92 Butts sold off	3	398	01	08
					973	17	02

Leidger of the Sopracargo's Account at large.

[illegible]

Leidger of the Sopracargo's Account at large.

(2)						l.		s.		d.		
1651.		<i>Abraham Bateman</i>		Cr.								
Aug.	12	I	By Herrings for the full costs of 26 Laft bought at Yarmouth —	I	236	12	06					
Sept.	17	I	By <i>Barrillia</i> for the full costs of 420 Searns bought — 2294-06-03	2	573	11	07					
Nov.	9	2	By <i>Venice</i> Soap for 16 Searns bought there and cost — \$ 386--00	2	86	17	00					
Ditto	—	—	By Account of Bottomree lent out to Jewish Merchants \$ 4000-00	—	900	00	00					
Febr.	17	2	By Oyls for 92 Butts bought at <i>Tholoon</i> and cost — \$ 4440—	3	999	00	00					
Ditto.	2	2	By Capers for 5 Hogs-heads bought there and cost — \$ 182--00--	3	40	19	00					
	R		By Ballance owing by him as per the foot of his last Account } born to the Adventurers Account of Stock — \$ 166 —	2	37	07	00					
						2874	07	01				
1652.		<i>John Berkinhead per contra</i>		Cr.								
March	28		By Province Oyls paid Custom inwards —	3	69	04	00					
	—		By the said paid Lighterage, Cranage, and Charges —	3	11	17	00					
	—		By <i>Venetia</i> Soap paid Custom and Charges of 16 Searns —	2	07	13	04					
	—		By Capers of <i>Tholoon</i> for Custom and Charges of 5 h' h' —	3	02	15	00					
April	11		By Province Oyls paid Gauging, Cellaridge, Cooperage, &c. —	—	25	08	00					
	R		By Sock for the Ballance paid in to his Master at his return —	I	225	15	02					
						342	12	06				
1651.		<i>Barrillia</i>		Cr.								
Nov.	9	I	By <i>Abr. Bateman</i> for the neat proceed of 420 Searns sold at <i>Venice</i> —	2	736	05	00					
1652.		<i>Venice Soap per contra</i>		Cr.								
April	3		By <i>Joseph Berkinhead</i> for 7 Searns sold by him for ready Money —	2	40	14	03					
	5		By <i>James Blisset</i> for 9 Searns sold him upon time —	3	55	04	00					
	R		By Profit and Loss for — the Ballance lost by this Account —	I	09	05	02					
						105	02	05				
1651.		<i>Per contra</i>		Cr.								
Febr.	17	2	By <i>Abraham Bateman</i> received at <i>Genoa</i> with 12 per cent. advance —	2	1008	00	00					

Leidger of the Sopracargo's Account at large.

	(3)									I.	S.	D.
Province Oyls								Dr.				
To Abraham Bateman for [92] Butts coft with all charges ————	2	8	2	17	2	1651. Febr.			2	999	00	00
To Joseph Berkinhead paid out by him for Custom —————	2	28	(1652.) March,		2				2	69	04	00
To the faid paid Lighterage, Cranage, and Charges —————	—	29			—				—	11	17	00
To Ship Jonas for Freight home —————	3	29			3				3	184	00	00
To Jof. Berkinhead paid gauging, cellarige, cooperage, Brokerage, &c. —	2	April,			2				2	25	08	00
To James Blisset for 2 rebates of iiijc ^l . allowed him as per Journal —	3	May ,			3				3	07	03	07
To Profit and Lofs for the neat gains —————	1	R			1				1	398	01	08
										1694	14	03
James Wells Salter of London								Dr.				
To Province Oyls for 16 Butts sold him —————	3	1652. Märch			3				3	298	00	00
Capers of Tholoos								Dr.				
To Abraham Bateman for 5 Hogs-heads bought at Tholoos coft ———	2	1651. Febr.			2				2	40	19	00
To Joseph Berkinhead paid out by him in Custom and Charges ———	2	(1652.) March,			2				2	02	15	00
To Ship Jonas for Freight —————	3	29			3				3	04	00	00
										47	14	00
Owners of Ship Jonas								Dr.				
To James wells payable by him per assignment to the Captain in part of Freight —————	3	1652. March:			3				3	98	00	00
To Ballance still due to the said Ship born to Stock —————	1	R			1				1	100	00	00
										198	00	00
James Blisset								Dr.				
To Venice Soap for 9 Searns sold him at 3 Months time —————	2	1652. April			2				2	55	04	00
To Province Oyls for 20 Butts sold him for the value of —————	3	20			3				3	404	00	00
										459	04	00
John Speed and Partners								Dr.				
To Province Oyls for 50 Butts sold them as per Joseph Berkinheads Account —————	3	1652. April			3				3	987	14	03

Leidger of the Sopracargo's Account at large.

								l.		s.		d.	
(3)				Province Oyl		Cr.							
1652.													
March,	30	By James Wells Salter for		16	Butts sold him the value being	3	298	00	00				
April,	3	By Joseph Berkinhead for two			Candy Barrels sold by him for	2	05	00	00				
	11	By Joh. Speed and Partners for		50	Butts sold them for	3	987	14	03				
	20	By James Blisset for		20	Butts sold him for	3	404	00	00				
		Consumed in leakage & fillage		6	Butts		000	00	00				
				92	Butts		1694	14	03				
				Per contra		Cr.							
1652.													
March	28	By Joseph Berkinhead paid him in hand in part of a bargain of Oyl				2	100	00	00				
Ditto.		By Ship Jonas made over payable to the Capt. in part of Freight				3	98	00	00				
	30	By Joseph Berkinhead paid him in full of Oyls bought				2	100	00	00				
							298	00	00				
				Per contra		Cr.							
R		By Stock all unfold born thither				1	47	14	00				
				Ship Jonas per contra		Cr.							
1652.													
March	29	By Province Oyls for Freight of 46 Tun at ^{iiij} l. per Tun				3	184	00	00				
		By Venice Soap for Freight of two Tun at ^v l. per Tun				2	10	00	00				
		By Capers of Tholoon for Freight of 5 Hogs-heads				3	04	00	00				
							198	00	00				
				James Blisset		Cr.							
1652.													
April	5	By Joseph Berkinhead paid in to him in part of Soap				2	05	04	00				
May,	20	By the said paid in part of Oyls					04	00	00				
	6	By Venice Soap and Prov. Oyls, &c. for 3 rebates allowed him as in Dr				3,3	07	16	08				
	3,	By Stock for the Ballance of this Account by him paid in				1	442	03	04				
							459	04	00				
				Per contra		Cr.							
1652.													
April,	11	By Joseph Berkinhead paid in to him in part of Oyls				2	87	14	03				
R		By Ballance owing by them born to Account of Stock				1	900	00	00				
							987	14	03				

... ..

By	To	For	Amount
By	For	2000	2000
By	For	1000	1000
By	For	500	500
By	For	250	250
By	For	125	125
By	For	62.5	62.5
By	For	31.25	31.25
By	For	15.625	15.625
By	For	7.8125	7.8125
By	For	3.90625	3.90625
By	For	1.953125	1.953125
By	For	0.9765625	0.9765625
By	For	0.48828125	0.48828125
By	For	0.244140625	0.244140625
By	For	0.1220703125	0.1220703125
By	For	0.06103515625	0.06103515625
By	For	0.030517578125	0.030517578125
By	For	0.0152587890625	0.0152587890625
By	For	0.00762939453125	0.00762939453125
By	For	0.003814697265625	0.003814697265625
By	For	0.0019073486328125	0.0019073486328125
By	For	0.00095367431640625	0.00095367431640625
By	For	0.000476837158203125	0.000476837158203125
By	For	0.0002384185791015625	0.0002384185791015625
By	For	0.00011920928955078125	0.00011920928955078125
By	For	0.000059604644775390625	0.000059604644775390625
By	For	0.0000298023223876953125	0.0000298023223876953125
By	For	0.00001490116119384765625	0.00001490116119384765625
By	For	0.000007450580596923828125	0.000007450580596923828125
By	For	0.0000037252902984619140625	0.0000037252902984619140625
By	For	0.00000186264514923095703125	0.00000186264514923095703125
By	For	0.000000931322574615478515625	0.000000931322574615478515625
By	For	0.0000004656612873077392578125	0.0000004656612873077392578125
By	For	0.00000023283064365386962890625	0.00000023283064365386962890625
By	For	0.000000116415321826934814453125	0.000000116415321826934814453125
By	For	0.0000000582076609134674072265625	0.0000000582076609134674072265625
By	For	0.00000002910383045673370361328125	0.00000002910383045673370361328125
By	For	0.000000014551915228366851806640625	0.000000014551915228366851806640625
By	For	0.0000000072759576141834259033203125	0.0000000072759576141834259033203125
By	For	0.00000000363797880709171295166015625	0.00000000363797880709171295166015625
By	For	0.000000001818989403545856475830078125	0.000000001818989403545856475830078125
By	For	0.0000000009094947017729282379150390625	0.0000000009094947017729282379150390625
By	For	0.00000000045474735088646411895751953125	0.00000000045474735088646411895751953125
By	For	0.000000000227373675443232059478759765625	0.000000000227373675443232059478759765625
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By	For	0.00000000005684341886080801486968994140625	0.00000000005684341886080801486968994140625
By	For	0.000000000028421709430404007434844970703125	0.000000000028421709430404007434844970703125
By	For	0.0000000000142108547152020037174224853515625	0.0000000000142108547152020037174224853515625
By	For	0.00000000000710542735760100185871124267578125	0.00000000000710542735760100185871124267578125
By	For	0.000000000003552713678800500929355621337890625	0.000000000003552713678800500929355621337890625
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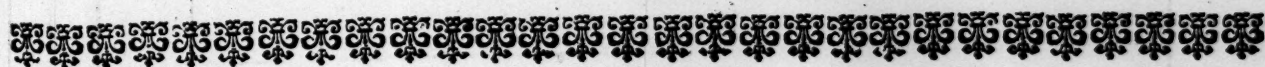
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LIBRARY



THE THIRD
QUESTION,
BEING
A QUESTION
OF
FACTORAGE.



G

Wast-Book of a Question of Factorage.

The Third Question.

Thomas Sweet a Merchant, removing to settle at Sivill or St. Lucars in Spain, oweth at his going over several Debts, and hath several sums owing to himself, he constituteth Thomas Wood his Factor here to receive and pay the said debts, as likewise to drvend or sell off such Goods as are left in his hands, or consigned home to him who maketh returns in Lead and Fustians the whole imployment cleared with an Account Currant for the Owner, whereof, here follows the Inventory and Wast-Book.

September the first (1649.)

Inventory of such Goods and Debts as are appertaining or belonging to or owing by Thomas Sweet Merchant at his going over into Spain.

Due to John Brown Grocer of London, the 12 th of November, next coming	130	17	00
More due the 14 th January next ensuing	100	00	00
More due the 25 March following	50	00	00
Due to Baldwin Hodges the 16 February next coming as per specialty	171	12	00
Item due to John Laramore the 29 th instant	200	00	00
More due to him the 25 March next coming	40	00	00
Due to Samuel Whitson the 16 th instant	100	00	00
More due to him the 14 March following	112	03	00
For all which debts I the said Thomas Wood have engaged upon security made to my self	904	12	00

904 12 00

Debts owing to the Principal as follows.

	l.	s.	d.
Owing by James Bendwidge due the 17 th instant	117	05	06
More owing by him due the 28 October following	200	00	00
Owing by Jonas Kemp due the 28 March next	240	00	00
	557	05	06

557 05 06

Goods belonging to the Owner at his going over.

Inprimis.

A two and thirtieth part of the Ship Speedwell, John Challenor Master, now in the Straights, on a Trading Voyage, which I am to sell or dispose of at the return.

Item.

A House with a Warehouse and Yard thereto belonging scituate at the lower end of Thames-street at the sign of the whistle, whereof there is a Lease for two Years yet to come, paying annual Rent for the same 5^l due at Midsummer, the Profits of which said House are allowed me in consideration that I have engaged for the debts, and the Ware-house is employed and taken up with the Owners Goods.

Wast-Book of a Question of Factorage.

September, the first (1649.)

Item
T S

Remaining in the Ware-house to sell for the Account of the Owner 32 bags of Barbado's Cotton wooll weighing neat (tare 4 per centum abated) 75C 3qrs-14^l all marked as in the margin, and numbered from N^o 1 to 32.

Item

Remaining to sell for the said Account 12 baggs of West-India Ginger in forts all ungarbled weighing neat (tare 6 pound per bag abated) 29C 2qrs all numbered from N^o 17 to 28.

Item

Remaining for the said Account 100 peeces of counterfeit Venetian Fustians English manufacture, which are to be shipt off to the Owner or his Factors at S^t Lucars in Spain.

Item

The said Thomas Sweet is Owner of, a partable stock of ijC xlv^l in the Turkey Companies hands, which I have order to sell or to receive the Incomes accordingly.

Here follows the wast-Book.

September the 9th

1649
Septemb. 9

Sold to Mr. William Hain Turkey Merchant, the partable stock or adventure of ijC xlv^l in the Turkey Comp. administration for the value of ijC L^l by him paid down in hand for the same.

The 13th of September.

Sold John Brown Grocer 12 bags of West-India Ginger in forts ungarbled upon 2 months time in part of payment of his first Bill of 130^l 17^s not due till the 12 of November next, the weight as follows.

	C.	qrs.	l.		C.	qrs.	l.
N ^o . 17	2	2	00	N ^o . 28	2	1	20
20	2	1	27	26	2	2	07
19	2	2	01	24	2	1	26
18	2	1	25	27	2	2	10
23	2	2	03	25	2	2	16
22	2	1	18	the 7 bags	17	1	17
21	2	1	27				
10				total	30	00	02

7 bags weight 17 - 1 - 17 tare at 6^l a bag 00 - 2 - 16

Rests neat fold him at iiij^l per centum — 29 - 1 - 14 produceth

Ditto the 18th

18

Received of James Bendwidge in part of his first Bill of jc xvij^l v^s vj^d now due the sum of xvij^l v^s vj^d and the rest being jc^l is to stand out 4 Months upon simple Interest at 8 per centum

October 3

Sold John Blay Merchant 32 bags of Barbado's Cotton Wooll weighing neat, tare 10^l per bag abated, 75C-2qrs-10^l at ij^l viij^s the cent. whereof he hath cleared the sum of 100^l and produceth jc xlv^l v^s vj^d To make good the value of 100^l more or less in Lead at x^l the Fother of 19^l C and 100 more in counterfeit Fustians at ij^l per p and the rest in ready Money, of both which Commodities he is to clear the Excise and to be liable to all charges into the Ware-house

Wast-Book of a Question of Factorage.

		The 5. October, (1649.)			l. s. d.			l. s. d.		
October 5		Received from John Blay in barter of the Cotton Wool	fold him 50 Piggs of Lead of 2 Notches weighing gross	7 Fother 1C. at xj ^s . 2 ^s . per Fother, comes to	7	81	01	09		
		Item 50 peeces of Lancashire, Millain, Fustians q ^r 37 yards	a p ^s Incirca at 2 ^l per p ^s	More in ready Money to clear the barter	100	00	00			
					600	06	06			
					181	08	03	181	08	03
		The 12. Ditto.								
12		Received by consignment from Thomas Sweets Factors at St. Lucars 50	Bags of West-India Ginger in forts numbred from N ^o 1 to 50, which come	in the Lion of London, and for the which I have entred into Bond for the	payment of the Excise.					
		Paid Freight of the same laden hither as per Bill of Lading	for 6 ¹ / ₂ Tun at ij ^l . viij ^s . per Tun	Item paid Custom of the said 50 Baggs weighing neat at	the Custom-house (tare and the allowance of 5 per centum	abated) 13000 ^l . futtle rated at 1 ^s . 4 ^d . per. Pound at five per	centum of Ditto value			
		More disbursed in petties, as Lighterage, Cranage, Car-	men and Porters							
					15	00	00			
					43	6	8			
					2	13	04			
					61	00	00	61	00	00
13		Paid Garbling and Sorting the said 50 Baggs of Ginger vj ^l . v ^s .						6	05	00
		The 6. November.								
Novemb. 6		Sold David Collie Grocer 17 baggs of Garbled Ginger for the value of	jc xliij ^l in ready Money at the weights and prices following,	7 Baggs of large Ginger neat 17C ^o q ^r 7 ^l at iiij ^l ij ^s per cent.	69	19	01			
		8 Baggs of middle Ginger neat 19-2-0 at iiij ^l 0 ^s	2 Baggs of small Ginger and dust, weighing neat 16C ^o	oq ^r 14 ^l at 17 ^s per centum	68	05	00			
		17 Baggs abating viij ^s . ij ^d in the whole rest			5	04	01			
					143	00	00	143	00	00
12		Paid John Brown Grocer the sum of xiiij ^l viij ^s in full of his first Bill	130 ^l 17 ^s now due and the obligo cancelled is					13	07	00
16		Paid Baldwin Hodges in full of his Bill of jc lxxij ^l xij ^s due the 16 th of	February next the sum of jc lxxvij ^l iiij ^s ix ^d the rest being allowed for 3	Months rebate at 8 per centum simple Interest				168	04	09
28		Bartered away with David Collie Grocer 10 Baggs of middle Ginger	weighing neat 23C ^o q ^r 0 ^s 1 ^d at iiij ^l xij ^s in Cambio for 47 Piggs of	Lead, weight 7 Fother 4 ^l the value thus produced is lxxvij ^l 0 ^s 1 ^d				83	05	00
		Item, paid Carmen and Porters for removing the said Lead from his	house to the Ware-house xviij ^l iiij ^s					00	18	04

Wast-Book of a Question of Factorage.

The 12 December, 1649.

Decem. 12

Received out of the Ship *Jonas*, *Thomas Weed* Master, 20 Potacco's of *Spanish* Tobacco which come home consigned to me from *Thomas Sweet* Merchant at *Sevill* in *Spain* to sell for his account, and cost there as per a letter of advice 14000 Royals at 6 pence a Royal, and desires to have the same rates set upon them in this account, and is

Paid Freight and Primage at 10^s per Pottacco —

More paid Custom weighing neat there (tare 14^l per Potacco, and the allowance of 5 per centum abated) 1674^l futtle at 6 pence a pound is

Item paid Lighterage, Carmen, Porters, and Charges as per particulars

10 00 00

41 17 00

01 07 04

53 04 04

l. s. d.

350 00 00

53 04 04

28

Received from *Jonas Kemp* in full of *jc xc^l* which he now payes in part of *ijc xl^l* not due till the 28 of *March* next the sum of *jc lxxxvij^l* vs *vj^l* the rest being allowed him for 3 *M^o* rebate.

186 05 06

The tenth January.

Januar. 10

Sold *Jam. Bendwidge* 5 Potacco's of *Spanish* Tobacco weighing gross 4C } 2Q^r 6^l is futtle 5 10^l tare 60^l treat 18^l rests neat 432^l at *vj^s viij^d* the pound }

144 00 00

12

Received from *James Bendwidge* in batter of *Spanish* Tobacco sold him 100 p^s of *Lansashire Osborn* Fustians at 1^l per p^s and *xliij^l* in ready mony is

144 00 00

15

Sold *Samuel Whitson* 11 Potacco's of *Spanish* Tobacco weighing gross } 10C 0Q^r 2^l is futtle 1122^l tare 14^l per Potacco treat 37^l rests neat 931^l } and is at 7^s a pound *ijc xxv^l xvij^s*

325 17 00

Sold him in payment of his Bill of *jc xij^l iij^s* not due till the 14th *March*, of the which he allows 2 Months rebate, (at 8 per centum simple Interest is *xxix^s vj^d*) is likewise in payment of *jc^l* due to him the 16 of *September* past and not till now satisfied, and for the which he is to be allowed 4 months forbearance at *Ditto* rate of 8 per centum, and is *ij^l xiiij^s iij^d* and moreover, he is to pay *John Brown* Grocer by assignment the sum of *jc^l*, the foot of his account being *xij^l xj^s* is accordingly received in ready money.

18

Received of *James Bendwidge* in full of *jc^l* due upon his first Bill ever since the 14 *September* past, together with 4 Months forbearance of *Ditto* sum at 8 per centum the sum of *jc ij^l xiiij^s iij^d*

102 13 04

29

Sold *John Laramore* 4 Potacco's of *Spanish* Tobacco weight gross 3C } 3Q^r 8^l is futtle 408^l tare 48^l treat 14^l rests neat 346^l at 6^s 4^d a pound } is abating *j^l iij^s* in the whole *jc^l*

109 10 00

Sold him in part of his Bill of *jc^l* due the 29 *September*, for the which paid him 4 months forbearance in ready money and is at 8 per centum

5 6 08

Item assigned him to receive from *James Bendwidge* the sum of *xc^l x^s* for the which his Bill obligatory is accepted, and is now become his Debtor

90 10 00

Wast-Book of a Question of Factorage.

		The 2 February, (1649.)			l.	s.	d.
Februa. 2		Received from James Bendwidge in full of his second Bill of <i>ijc^l</i> due the 28 October past, the sum of <i>jc xiiij^l x^s</i> whereof <i>iiij^l</i> is allowed for three Months forbearance of the said <i>ijc^l</i>			113	10	00
		The 12 th Ditto.					
12		Sold James Bendwidge 13 Baggs of large Ginger weighing gross 32C 1q ^r 14 ^l tare 6 ^l per Bagg rests neat 31C 20 ^{rs} 22 ^l at <i>iiij^l ij^s</i> the C weight— To pay John Davis Plummer <i>lxix^l xix^s</i> for 6 Fother of Lead being 42 Pigs already agreed for, and the rest to pay at 2 and 2 Months as per two Bills under his hand the one for 30 ^l payable the 16 April, the other for as much payable the 16 June following.			129	19	00
		The 14 th Ditto.					
14		Received from John Davies Merchant the 42 Piggs of Lead agreed for, and he accordingly satisfied at that value, and is More bought of John Terrell Merchant, for ready Money 180 Piggs weight 25 Fother 15C 2q ^{rs} at <i>xj^l xij^s</i> per Fother, and cost <i>ijc xcix^l x^s iiij^d</i> abating the odd Groat rests Item paid Excise of 222 Piggs weight 31 Fother of 20C at <i>v^s</i> per Fother More paid Custom of 319 Piggs shipt off and laden aboard the Swan bound for S ^t Lucars, and go consigned as per Bill of Lading to Thomas Sweet, weight 44 Fother 18C 2q ^{rs} rated at 20 ^l the fother of 20C, with Lighterage, Carmen, Porters & charges			69	19	00
					l.	s.	d.
					299	10	00
					7	15	00
					49	17	06
					357	02	06
Ditto 15		Drawn by the Principal Tho. Sweet per exchange from Sivill per his own Bills, payable at sight to Stephen Everton for the like value took up of his Factor in Spain, the sum of <i>jc^l</i> , which I have accordingly satisfied, having received a letter of Advice and Intimation to draw up the Account currant to send along with the Goods			100	00	00
T S.		Item, paid for 12 Drumfatts Custom, Packing, and Charges of 300 p ^s of Fustians shipt off in all the said 12 Fatts, numbred from N ^o 1 to 12, marked as per Margin and laden aboard the good Ship the Swan, Theodoro Jennings Master, consigned as above, the sum paid is <i>xxj^l xviii^s</i> , the particulars being too large here to set down			21	18	00
		The Question propounded is to draw up an Account out of this wast Book to send along with the Goods, allowing Factorage or Provisions at 2 per centum of all customable or exciseable Commodities sold or bought, imported or shipt off and Cash paid Thomas Cunningham Broker of the bargain of Cotton Wool sold John Day Merchant at one Penny Half penny in the Pound.					

THE THIRD
QUESTION,
BEING
A QUESTION
OF
FACTORAGE.

The Analysis Journal and
Leager of the said Question.

The Analysis or Directions to post the Factorage Question.

Of an Account Currant.

An Account Currant is that Account by which the Factor or Servant ballanceth with his Master or Principal, in which Account the Principal or Owner is made Debtor for whatsoever he oweth, ought to allow or is bought for his Account, and Creditor by all owing to him or to be made him good whether for debts standing out, or for the proceed of Goods sold, or otherwise, and is said to be Currant in relation to other Accounts this being the General Account, and those particular Accounts either of Goods bought or sold for his use, or of Debts owing by him, or due to him from others, of which Account take the Analysis following, being instanced in this third Question.

Goods received by Consignation to sell for another mans Account.

If not valued _____

Dr The Goods for Account of the Owner in several Accounts without any sum only expressing quantity Weight and Measure.

If the Owner desires to have them valued in your Books according to an Account sent with them (which is more for information than any other use) _____

Dr The Goods _____ } for their first Appraisement,
Cr AB his Account currant } and when they are full sold
bear the Balance whether Gain or Loss to the Account currant accordingly.

Charges on those Goods _____

Dr Account of Goods } If there be any in Chest for his
Cr Cash _____ } Account, otherwise make the Account of Cash Debtor for what Money you lend the same, and Cash proper Creditor, when the Account is stated in the Ledger.

Debts owing by the Principal _____

Dr AB His Account currant _____ } The contrary, or in
Cr The parties in several Accounts } verse if Debts.
Owing to him

Money paid them for forbearance _____

Dr AB His Account currant } The contrary if Money
Cr Cash _____ } received of Creditors _____
for Interest.

Interest allowed them on Account for forbearance _____

Dr Account currant _____ }
Cr The Parties to whom allowed }

If allowed the Owner on Account for forbearance _____

Dr The Parties.
Cr The Owner his Account currant

Sale of these goods } for ready money
 } Upon Time

Dr Cash
Cr The Goods } Goods so bought }
Dr The Buyers }
Cr The Goods } Dr. the Goods
 } Cr. the Sellers

Many other varieties there are as in private Accounts.

Rebates on Goods sold _____

Dr The Account of Goods (or Account currant)
Cr The Parties to whom the Goods were sold

The contrary if allowed on Goods bought

Rebates

The Analysis, or directions to post the Factorage Question.

Rebates on Money, or —————	Dr The party to whom due. —————	} The contrary on Money due to him.
Debts owing by the —————	Cr The Principal his Account current —————	
Principal —————		
Provisions allowed you on those } Goods —————	Dr The Goods ————— } otherwise the Accounts being stated Cr Cash if taken out ————— } in the Ledger Cr Profit and Loss.	
Those Goods full fold —————	Dr The Goods ————— } For the neat Proceed or Ballance Cr The Account current } carried thither whether they be full fold or no, when the Account is to be Ballanced.	
Returns shipt off —————	Dr The Account current ————— } Cr The Account of the Goods } For the full costs and charges.	

To Ballance the Account.

Money remaining in Chest —————	Dr Account current Cr Cash for the Ballance remaining still in Chest	
Debts owing to the ————— } Principal ————— }	Dr Account current Cr The parties indebted	
If owing by him —————	Dr The parties Cr The Account current, which for conclusion will Ballance, and shews the state of the Question, what, and how due, and whether in ready Money, or upon time.	

But I rather affect the drawing up of an Account of Ballance thus,

Dr Ballance
Cr Cash for the foot remaining in Chest
Cr The parties that are indebted

Again,

Dr The parties to whom the Principal is indebted
Cr Ballance

And to enter the Ballance of the Account current accordingly on Debit or Credit as it falls, and for conclusion this Account will Ballance, and shews the state of the Question, what due to the Principal, or owing by him, and how: whether in ready Money, or Debts.

The other form of Ballancing is instanced already in the Account current and Stock of the second Question, and is more intricate to proceed on in new Accounts, especially when there are Debts standing out both payable and receivable, and is not approvable in a Ledger where these Accounts are frated amongst others, in which case all the Ballances are carried to the general Ballance, and there it is usual to add this Title, Cash or Goods for Account of such a man Debitor, &c.

27th Nov 1917

L. S. D.

1. *Staphylococcus aureus*

904	12	00
557	05	06
250	00	00

Journal of the Factorage Question.

(2)

September 13th 1649.

2 Dr John Brown Grocer } For the sum of $j^c xvij^l. x^s.$ and is for 12 bags of
2 Cr Ginger } Ginger in sorts ungarbled sold him upon 2 Months
time in part of his first Bill of 130^l. 17^s. not due till the 12 of November
following, and weighed, viz.

	C.	qrs.	l.		C.	qrs.	l.
N ^o . 17	2	2	00	N ^o . 28	2	1	20
20	2	1	27	26	2	2	07
19	2	2	01	24	2	1	26
18	2	1	25	27	2	2	19
23	2	2	03	25	2	2	16
22	2	1	18	the 7 bags	17	1	17
21	2	1	27				

total 30 - 0 - 02

7 bags weight 17 - 1 - 17 tare at 6^l per bag 00 - 2 - 16

Refts neat sold him at $iiij^l$ per centum — 29 - 1 - 14 produceth

117 10 00

September the xvijth.

2 Dr Cash } For the sum of $xvij^l. v^s. vj^d.$ and is for so much received
3 Cr James Bendwidge } from him in part of his first Bill of $j^c xvij^l. v^s. vj^d.$
now due, the rest being $j^c^l.$ to stand out 4 Months upon simple Interest
at 8 per centum, per annum —

17 05 06

The 3^d October.

4 Dr John Blay Merchant } For the sum of $j^c Lxxxj^l. viij^s. iij^d.$ and is for 32
4 Cr Cotton Wool } bags Barbado's weighing neat (tare 10^l. per bag
already abated) 75C--2q^rs 10^l. sold him at $ij^l. viij^s. per Cent.$ whereof he
hath cleared the Excise, and produceth as above

181 08 03

To make good the value of $Lxxx^l.$ more or less in Lead at $xj^l. x^s.$ the
Fother of 19¹/₂C and $j^c^l.$ more in Lancashire counterfeit Millain Fustians, at
 $ij^l. per p^s.$ and the rest in ready Money, of both which Commodities he is
to clear the Excise, and to deliver them free of all charges into the Ware-
house.

The 5th Ditto.

4 Dr Lead for the sum of $Lxxxj^l. j^s. jx^d.$ and is for 50 pigs of
2 Notches, weighing gross 7 Fother j^c at $xj^l. x^s. per Fother,$
comes to

l. s. d.
81 01 09

4 Dr Fustians English manufacture for the sum of $j^c^l.$ and is for
50 p^s of Lancashire Millains containing Incirca 37 Yards a
p^s received in barter of Cotton Wool at 2^l. per p^s.

100 00 00

2 Dr Cash for $vj^s. vj^d.$ and is for so much received of John Blay in full
to clear our truck or barter, being the ballance of his account —

00 06 06

4 Cr John Blay for the particulars by him made good as above —

181 08 03

181 08 03

Journal of the Factorage Question.

		The 12 of October, (1649.)		l.	s.	d.	l.	s.	d.
2	Dr	Ginger	For the sum of 61 ^l . and is for several charges disbursed on 50						
2	Cr	Cash	5 bags of <i>West-India</i> Ginger in sorts, all numbred from N ^o 1 to 50 received out of the <i>Lion of London</i> which come consigned to me from <i>Thomas Sweet's</i> Factors at <i>St. Lucars</i> , and for the which I have entred into Bond for the due payment of the Excise, and is as follows,						
			Paid freight of the same as <i>per</i> Bill of Lading laden hither for 6 ¹ / ₄ Tun at 2 ^l . 8 ^s . <i>per</i> Tun	15	00	00			
			Item, paid Custom of the said 50 bags weighing netto at the Custom-house (tare and the allowance of 5 <i>per centum</i> abated) 13000 ^l . futtle rated at 1 ^s . 4 ^d . <i>per</i> pound at 5 <i>per centum</i> of <i>ditto</i> value is xLiij ^l . vj. viij ^d .	43	6	8			
			More disbursed in petties, as Lighterage, Cranage, Carmeh and Porters, &c.	2	13	4			
				61	00	00			
The 30 th October.									
2	Dr	Ginger	For the sum of vj ^l . vs. and is for so much paid garbling and for-						
2	Cr	Cash	ting of the said 50 bags of Ginger						
							6	5	00
The 6 th November.									
2	Dr	Cash	For the sum of jc xLiij ^l . and is for 17 bags of garbled Ginger						
2	Cr	Ginger	Sold <i>David Collis</i> Grocer for ready money at the weights and prices following, whereof he hath cleared the Excise, viz.						
			7 Bags of large Ginger w ^t neat 17C oq ^{rs} . 7 ^l at iij ^l ijs <i>per centum</i>	69	19	1			
			8 Bags of middle Ginger neat 19-2 at iij ^l x ^s <i>per centum</i>	68	9	00			
			2 Bags of dust and small Ginger weighing neat				5	4	1
			6-0-14 at 17 ^s <i>per centum</i>						
			Abating 8 ^s 2 ^d in the whole value rests	143	8	2			
							143	00	00
The 12 th Ditto.									
2	Dr	John Brown Grocer	For the sum of xiij ^l . vij ^s . and is for so much paid						
2	Cr	Cash	him in full of his first Bill of 130 ^l . 17 ^s . now due, and the obligo cancelled is						
							13	07	00
The 16 th November.									
3	Dr	Baldwin Hodges	for the summ of jc Lxxj ^l . xij ^s .						
1	Cr	Thomas Sweet	his Account Currant for 3 Months rebate of jc Lxxj ^l . xij ^s . now paid him 3 M ^o before-hand being not due till the 16 February and is at 8 <i>per cent</i> . simple Interest						
2	Cr	Cash	paid the said Hodges in full of his said Bill	168	4	9			
				171	12	00			
							171	12	00
The 28 th Ditto.									
4	Dr	Lead	for the summ of Lxxxiiij ^l . iij ^s . iiij ^d . and is for the cost and charges of 47 pigs received in barter of Ginger as follows,						
2	Cr	Ginger	for the sum of Lxxxiiij ^l . vs. and is for 10 bags of middle Ginger w ^t neat 23C oq ^{rs} . 14 ^l at iij ^l . xij ^s <i>per centum</i> bartered away with <i>David Collis</i> Merchant and whole-sale Grocer for 47 pigs of Lead w ^t 7 Fother						
			4 ¹ / ₂ C is	00	18	4			
2	Dr	Cash	paid Carmen and Porters for removing from his House to the Ware-house	84	3	4			
							84	03	04

Journal of the Factorage Question.

		The 12 th December, (1649.)			l.	s.	d.			
(4)	Dr	Tobacco, for the sum <i>iiijC iiij^l. iiij^s. iiij^d.</i> and is for the first costs and several charges on 20 Potacco's of <i>Spanish</i> Tobacco which come home in the Ship <i>Jonas</i> , <i>Thomas</i> M ^r consigned to me from the Principal at <i>S^t Lucars</i> .								
4	Cr	<i>Thomas Sweet</i> his Account currant for the sum of Rials 14000 and is for the first costs and charges of the said Tobacco there as <i>per</i> advice from the Principal, who desires to have the same rates set on <i>l. s. d.</i> them in my Books, and is at 6 pence <i>per</i> Rial				35	00	00		
1	Cr	Cash for the sum of <i>Liiij^l. iiij^s. iiij^d.</i> and is for so much paid out in charges on the same Tobacco as follows,								
2	Cr	Paid Freight and Primage 10 ^s <i>per</i> Potacco				10	00	00		
		Paid Custom weighing netto there (tare 14 ^l . <i>per</i> Potacco, and the allowance of 5 <i>per</i> centum abated) 1674 ^l . futtle at 6 ^d . a pound is				41	17	00		
		Item, paid other petties and charges as <i>per</i> particulars				1	7	04		
						53	04	04		
						403	04	04		
		The 28 th December.								
2	Dr	Cash for the sum of <i>jC Lxxxvj^l. v^s. vj^d.</i> and is for so much received of <i>Jonas Kemp</i> in full of <i>jC xC^l.</i> which he now payes in in part of his Bill of <i>ijC xL^l.</i> not due till the 28 of <i>March</i> ensuing, and for the which he is accordingly to be allowed rebate						186	05	06
1	Dr	<i>Thomas Sweet</i> his Account currant for the sum of <i>iiij^l. xiiij^s. vj^d.</i> and is for 3 months rebate of <i>jC xC^l.</i> paid in by <i>Jonas Kemp</i> not due till the 28 of <i>March</i> and is at 8 <i>per</i> centum simple Interest				3	14	06		
3	Cr	<i>Jonas Kemp</i> for the particulars above				190	00	00		
		The 10 th January.								
3	Dr	<i>James Bendwidge</i> } For the sum of <i>jC xLiiij^l.</i> and is for 5 Potacco's sold Spanish Tobacco } him w ^t grofs 4C-2q ^r -6- ^l is futtle 510 ^l Tare 60 ^l } Treat <i>pro</i> rato of 4 ^l <i>per</i> 104 ^l) is 18 ^l refts neat 432 ^l at <i>vj^s. viiiij^d.</i> <i>per</i> ^l . is— } To pay <i>xLiiij^l.</i> in hand and to deliver 100 p ^s of Lancashire Osbrow Fustians for the rest at 1 ^l . <i>per</i> p ^s						144	00	00
4	Cr									
		The 12 th Ditto.								
4	Dr	Fustians for the sum of <i>jC^l</i> and is for 100 peeces of Lancashire Osbrow's received in Barter of Tobacco at 1 ^l <i>per</i> p ^s				100	00	00		
2	Dr	Cash for the sum of <i>xLiiij^l.</i> and is for so much received } from <i>James Bendwidge</i> to clear the Barter of Tobacco }				44	00	00		
3	Cr	<i>James Bendwidge</i> for the particulars above				144	00	00		

Journal of the Factorage Question.

			l.	s.	d.
(5)					
The 15 th January.					
3	Dr	Samuel Whitson for the sum of <i>iiijC xxvij^l. vj^s. vjd.</i> and is for the particulars following,			
4	Cr	Spanish Tobacco for the sum of <i>iiijC xxv^l. xvij^s.</i> and is for 11 Potacco's sold him weighing gross 10C 0q ^r s 2 ^l is futtle 1122 ^l . tare 14 ^l . per Potacco treat 37 ^l . rests neat 931 ^l . and is at 7 ^s . a pound ————	325	17	00
1	Cr	Thomas Sweet his Account currant for the sum of <i>j^l. jx^s. vjd.</i> and is for 2 Months rebate of <i>jC xij^l. iij^s.</i> due to the said Whitson the 14 of March next coming and now satisfied aforehand, and is at 8 per centum simple Interest ————	109	06	
		To make good to John Brown Grocer <i>jC^l.</i> and the Ballance to pay in ready Money.	327	06	06
Ditto.					
2	Dr	John Brown Grocer, for the sum of <i>jC^l.</i> and is for so much he accepts payment of from Samuel Whitson in full of a Bill for so much due to him yesterday passato and is ————	100	00	00
1	Dr	Thomas Sweet his Account currant for the sum of <i>ij^l. xiiij^s. iiij^d.</i> and is for so much to be made good to Samuel Whitson for 4 Months forbearance of <i>jC^l.</i> due to him the 16 September past, and not satisfied till now, being at 8 per cent. simple Interest ————	213	04	
2	Dr	Cash for the sum of <i>xij^l. x^s. ij^d.</i> and is for so much received in full from Samuel Whitson to clear Accounts between us of all demands whatsoever ————	12	10	02
3	Cr	Samuel Whitson for the particulars above <i>jC xv^l. iij^s. vjd.</i> ————	115	03	06
The 18 th January.					
2	Dr	Cash for the sum of <i>jC ij^l. xiiij^s. iiij^d.</i> and is for so much received as follows,			
3	Cr	James Bendwidge received of him payment of <i>jC^l.</i> due upon his first Bill due the 14 September past and continued at Interest ————	100	00	00
1	Cr	Thomas Sweet his Account currant received for 4 Months forbearance of ditto sum at 8 per centum simple Interest the sum of <i>ij^l. xiiij^s. iiij^d.</i> ————	213	04	
			102	13	04
The 29 th January.					
3	Dr	John Laramore for the sum of <i>ijC^l.</i> and is for the particulars following,			
4	Cr	Spanish Tobacco, for the sum of <i>jC jx^l. x^s.</i> and is for 4 Potacco's w ^t gross 3C 3q ^r s 8 ^l . is futtle 408 ^l . tare 48 ^l . treat 14 ^l . rests neat 346 ^l . at 6 ^s . 4 ^d . a pound abating 1 ^s . 4 ^d . in the whole ————	109	10	00
3	Cr	James Bendwidge for the sum of <i>xC^l. x^s.</i> and is for his obligation for so much made over and payable to John Laramore which he hath accepted and is now become his Dr. ————	90	10	00
			200	00	00
Ditto.					
1	Dr	Thomas Sweet his Account currant } for the sum of <i>v^l. vj^s. viij^d.</i> and is }			
2	Cr	Cash } for so much paid John Laramore for 4 Months forbearance of <i>ijC^l.</i> due the 29 of September past and is at 8 per centum simple Interest ————	5	06	08

Journal of the Factorage Question.

(6)			The 2 ^d February.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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Ledger of the Factorage Question.

		l.	s.	d.	l.	s.	d.
To Ballance the former Account enter							
Dr	Ginger for Provison or Factorage at 2 per centum	9	09	06			
Dr	Cotton Wool for the said at ditto rate & Brokerage at 1 ^d . per 1.	4	15	02			
Dr	Fustians for the said and is. iij.	4	00	00			
Dr	Lead for the said at ditto rate of 2 per centum	10	13	06			
Dr	Tobaeco for the said at ditto rate	11	11	08			
Cr	Cash taken out for Provisions as above	40	09	10	40	09	10

Dr	Ginger for the neat proceed of 52 bags sold	396	19	06			
Dr	Cotton Wool for the neat proceed of 32 bags sold	176	13	01			
Dr	spanish Tobaeco for the neat gains of 20 Potacco's	164	11	00			
Cr	Thomas Sweet his Account currant for the particulars above	738	03	07	738	03	07

Dr	Thomas Sweet his Account currant for the sum of viijc xxviij ^l . xviiij ^s . jd.						
Cr	Fustians for the Ballance of that Account born to his Debit.	225	18	00			
Cr	Lead for the full costs and charges of 319 pigs shipt off	603	00	01			
		828	18	01	828	18	01

(I)
1649.
Septem.

		Thomas Sweet his Account currant		Dr.			
1	To John Brown Grocer due to him at 3 several payments	2	280	17	00		
—	To Balwin Hodges due to him the 16 February next	3	171	12	00		
—	To John Laramore due to him the 29 th instant	—	200	00	00		
—	To the said due the 25 th March ensuing	—	40	00	00		
—	To Samuel Whitson due the 16 th instant	—	100	00	00		
—	To the said more due the 14 th of March following	—	112	03	00		
Decem. 28	To Jonas Kemp for 3 months rebate of jcxc ^l now paid in before it be due	3	3	14	06		
Januar. 15	To Sam. Whitson for 4 months forbearance of jc ^l due to him in Sept. last	—	2	13	04		
29	To Cash paid Joh. Laramoor for 4 M ^o forbearance of ijc ^l due in Sept. last	2	5	06	08		
Februa. 15	To the said paid Steven Everton for a Bill of Exchange charged on me	—	100	00	00		
R	To Fustians for the Ballance of that Account brought hither	4	225	18	00		
R	To Lead for the first costs and charges of 319 pigs shipt off	—	603	00	01		
R	To Ballance due to the Owner by foot of this acc ^t born to fol. 1 and 5	—	61	14	07		
			1906	19	02		

		Ballance of these Accounts		Dr.			
R	To James Bendwidge owing by him on the foot of his Account	3	60	00	00		
R	To Jonas Kemp owing by him as per Ballance of his Account	—	50	00	00		
R	To Cash for the Ballance remaining in Chest	2	41	14	07		
			151	14	07		

Leidger of the Factorage Question.

To draw up the Account of Ballance enter,						l.	s.	d.	l.	s.	d.
Dr.	Ballance for the sum of <i>jc Lj^l. xiiij^s. viij^d.</i>										
Cr.	<i>James Bendwidge</i> owing by him by foot of his Account —					60	00	00			
Cr.	<i>Jonas Kemp</i> owing by him —					50	00	00			
Cr.	Cash for the Ballance remaining in Chest —					41	14	07			
						151	14	07	151	14	07
<hr/>											
Dr.	<i>Thomas Sweet</i> his Account currant due to the Owner —					61	14	07			
Dr.	<i>John Brown</i> for the Ballance owing him —					50	00	00			
Dr.	<i>John Laramoor</i> for the Ballance owing to him —					40	00	00			
Cr.	Ballance for the particulars above —					151	14	07	151	14	07

This Account of Ballance shews the state of the Question, what stands on Dr. side is due or owing to the Owner; and what on Cr. side is due to himself and owing by him to others.

To proceed in new Books, the Ballances (either of this or other accounts) may be carried along (as is here done) without drawing up an Account of Ballance or Journal parcels, or out of the Account of Ballance drawn up either with or without Journal parcels making the parcels on Dr. side Dr. to the Account currant, and the Account currant Dr. to the Creditors on Creditors side.

(I)											
1649.											
Sept.											
						<i>Per contra Thomas Sweet</i>			Cr.		
	I	By <i>James Bendwidge</i> owing by him due the 17 instant —						3	117	05	06
	—	By the said more owing not due till the 28 <i>October</i> following —						—	200	00	00
	—	By <i>Jonas Kemp</i> owing by him due the 28 <i>March</i> , 1650. —						—	240	00	00
Dirto.	9	By cash rec ^d for a partable action in the <i>Turky</i> comp ^s hands sold M ^r <i>Hain</i> —						2	250	00	00
Nov.	16	By <i>Balwin Hodges</i> for 3 M ^o rebate of his bill of <i>jc Lxxj^l xij^s</i> now paid him —						3	03	07	03
Dec.	12	By <i>Spanish Tobacco</i> for the 1 costs & charges of 20 Potacco's as <i>per Jou.</i> —						4	350	00	00
January	15	By <i>Samuel Whitson</i> for 3 Months rebate of 112 ^l . 3 ^s . now satisfied —						3	01	09	06
	18	By Cash received of <i>James Bendwidge</i> for 4 M ^o forbearance of <i>jc^l.</i> —						2	02	13	04
Febr.	2	By <i>James Bendwidge</i> for 3 M ^o forbearance of <i>ijc^l.</i> —						3	04	00	00
	R	By <i>Ginger</i> for the neat proceed of 52 bags sold —						2	396	19	06
	R	By <i>Cotton Wool</i> for the neat proceed of 32 bags Barbado's —						—	176	13	01
	R	By <i>Spanish Tobacco</i> for the neat gains of 20 Potacco's sold —						4	164	11	00
									1906	19	02
<hr/>											
						Ballance <i>Per contra</i>			Cr.		
R		By <i>Thomas Sweet</i> his Account currant due to him as in folio —						1	61	14	07
R		By <i>John Brown</i> Grocer due to him payable 25 <i>March</i> , 1650. —						2	50	00	00
R		By <i>John Laramor</i> due to him payable 25 <i>March</i> ensuing 1650. —						3	40	00	00
									151	04	07

Leidger of the Factorage Question.

		Cash for Account of <i>Thomas Sweet</i>	Dr.		l.	s.	d.
1649.							
Sept.	1	To <i>Thomas Sweet</i> his account currant received for a partable action or adventure in the <i>Turky</i> Companies hands sold <i>M^r William Hain</i> —	5	1	250	00	00
	18	To <i>Jam. Bendwidge</i> rec ^d in part of his first Bill the rest continued at Int.		3	17	05	06
Octob.	5	To <i>John Blay</i> received from him in full to clear a Barter —		4	—	06	06
Nov.	6	To Ginger received for 17 bags sold <i>Dav. Collis</i> Grocer as per Journal—		2	143	00	00
Dec.	28	To <i>Jonas Kemp</i> received from him in full of <i>j^c & c¹ 3. M^o</i> before it be due		3	186	05	06
January	10	To <i>James Bendwidge</i> received of him to clear the barter of Tobacco —		—	44	00	00
	15	To <i>Sam. Whitson</i> received from him in full for the Ballance of his acc ^t —		—	12	10	02
	18	To <i>James Bendwidge</i> received from him in full of <i>j^c 1. due</i> on his first Bill		—	100	00	00
	—	To <i>Th. Sweets</i> acc ^t currant received for 4 M ^o forbearance of the said <i>j^c 1.</i>		1	2	13	04
Febr.	2	To <i>Jam. Bendwidge</i> received from him in full of his 2 ^d bill & forbearance		3	113	10	00
					869	11	00
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		Ginger for Account of <i>Thomas Sweet</i>	Dr				
1649.							
Sept.	1	12 bags unfold remaining in the Ware-house 50 bags in sorts received by consignment the 12 October					
Octob.	12	To Cash paid freight, custom & charges of the said 50 bags as per Jour.		2	61	00	00
	30	To the said paid garbling the said 50 bags —		—	6	05	00
	—	To Cash taken out for my Provisions at 2 per centum —		2	9	09	06
	R	To <i>Thomas Sweets</i> account currant for the neat proceed of 52 bags sold		1	396	19	06
					473	14	00
<hr/>							
		Cotton Wool 32 bags Barbado's neat 75C 3q ^{rs} . 14 ^l .	Dr				
1649.							
Sept.	I	To Cash taken out for provisions at 2 per cent. & paid Brokerage at 1 ¹ l.		1	4	15	02
	R	To <i>Thomas Sweet</i> his Acc ^t currant for the neat proceed carried thither—		—	176	13	01
					181	08	03
<hr/>							
		<i>John Brown</i> Grocer	Dr.				
1649.							
Septem.	13	To Ginger for 12 bags ungarbled sold him in part of his first Bill for—		2	117	10	00
Nov.	12	To Cash paid him in full of his first Bill —		—	13	07	00
January	15	To <i>Samuel Whitson</i> for his Bill obligatory accepted per assignment for—		3	100	00	00
	R	To Ballance due to him by conclude of this account born to folio 1 & 5 th		—	50	00	00
					280	17	00

Leidger of the Factorage Question.

		Per contra Cash	Cr.			
1649.						
Octob.	12	By Ginger paid freight, custom, & charges of 50 bags of west-India Gin.	2	1	00	00
	30	By the said paid garbling the said 50 bags	—	6	05	00
Nov.	12	By John Brown Grocer paid him in full of his first Bill	2	13	07	00
Ditto	16	By Baldwin Hodges paid him in full of his Bill of jC Lxxj ^l . xij ^s .	3	168	04	09
	28	By Lead paid Carmen and Porters for removing 47 pigs	4	—	18	04
Dec.	12	By Spanish Tobacco paid freight, custom, and charges of 20 Potacco's	—	53	04	04
January	29	By Th. Sweets acc ^t currant paid Joh. Laramoor for 4 M ^o forbearance of ijC ^l	1	5	06	08
Febr.	14	By Lead paid for 180 pigs with Excise, custom and charges, as per Jour.	4	357	02	06
Ditto	15	By Thomas Sweet his account currant paid a Bill of Exchange	1	100	00	00
	—	By Fustians paid custom, drumfats, packing, & charg. of 300 p ^s shipt off	4	21	18	00
R		By Gin. Cot. wool, &c. taken out for my provisions, as in Dr. fol. 2, 2, 4, 4, 4	—	40	09	10
R		By Ballance remaining in chest born to fol. 1 and 5	—	41	14	07
				869	11	00

		Ginger per contra	Cr.			
1649.						
Sept.	13	By John Brown for 12 bag. in forts w ^t neat 29C 1q ^r 14 ^l sold him at 4 ^l cent	2	117	10	00
		7 bags large neat 17C-oq ^{rs} -7 ^l at iiij ^l ij ^s per centum—				
		8 bags middle neat 19C-2q ^{rs} -0 ^l at iiij ^l x ^s per centum—				
		2 bags small & dust w ^t 6C-oq ^{rs} -14 ^l at xvij ^s per cent.				
Nov.	6	By cash received of — Dav. Collis Grocer for the said 3 parcels sold him —	2	143	00	00
	28	By Lead for — 10 bags middle bartered away for 47 pig. as per Jour.	4	83	05	00
	12	By Ja. Bendwidg for 13 bags of large Ginger w ^t neat 31C 2q ^r 22 ^l sold for	3	129	19	00
R		Remaining unfold 10 bags large Ginger w ^t neat 24C-1q ^r Incirta —		473	14	00
		162 bags				

		Cotton Wool for account of Thomas Sweet	Cr.			
1649.						
Octob.	3	By John Blay Merchant for 32 bags sold w ^t neat 75C 2q ^{rs} 10 ^l at 48 ^s cent.	4	181	08	03
		This under weight lost by allowance of j ^l . per draught 1q ^r -4 ^l —				

		Per contra John Brown	Cr.			
1649.						
Septem.	1	By Thomas Sweet his Account currant owing by him due the 12 Nov.	1	130	17	00
		By the said more due the 14 January following	—	100	00	00
		By the said due the 25 March next coming	—	50	00	00
				280	17	00

Leidger of the Factorage Question.

				I.	S.	D.
	Baldwin Hodges	Dr.				
1649. Nov.	16 To Tho. Sweet his Account currant for 3 Months rebate of the Debt now fatisfied	1	3	07	03	
	- To Cash paid him in full of his said Bill	2	168	04	09	
			171	12	00	
	John Laramore	Dr.				
1649. January	29 To Spanish Tobacco for 4 Potacco's sold him for	4	109	10	00	
	- To James Bendwidge for an assignement accepted and made over and is R To ballance due to him by conclude of this account born to fol. 1 & 5-	3	90	10	00	
		-	40	00	00	
			240	00	00	
	Samuel Whitson	Dr.				
1649. January	15 To Spanish Tobacco for 11 Potacco's weighing neat 93 l ^b . at 7 ^s . per l ^b . fold him is	4	325	17	00	
	- To Thomas Sweet his Account currant for 3 Months rebate of the second Bill now fatisfied	1	1	09	06	
			327	06	06	
	Jonas Kemp	Dr.				
1649. Sept.	1 To Tho. Sweet his Account currant owing as per Bill obligatory, due the 28 March.	1	240	00	00	
	James Bendwidge	Dr.				
1649. Sept.	1 To Tho. Sweet his Account currant owing to him due the 17 instant -	1	117	05	06	
	- To the said more due the 28 October following	-	200	00	00	
January	10 To Spanish Tobacco for 5 Potacco's sold him to pay as per Journal	4	144	00	00	
Febr.	2 To Thomas Sweets Account currant for 3 Months forbearance of ijcl. -	1	4	00	00	
	12 To Ginger for 13 bags of large sold him to pay at 2 and 2 Months—	2	129	19	00	
			595	04	06	

Leidger of the Factorage Question.

			I.	S.	D.
1649. Sept.	I	Baldwin Hodges Per contra By Tho. Sweet his Account currant owing by him due the 18 February—	Cr. I	171	12 00
1649. Sept.	I	John Laramore By Thomas Sweet his Account currant due the 29 th instant ——— By the said more owing not due till the 25 th March following ———	Cr. I	200 00 00 40 00 00 <u>240 00 00</u>	
1649. Sept.	—	Samuel Whitson By Tho. Sweet his Account currant owing by him due the 16 instant —	Cr. I	100 00 00	
January	I	By the said more owing due the 14 March ensuing ———	—	112 03 00	
January	15	By John Brown Grocer for an assignment made over payable to ditto —	2	100 00 00	
—	—	By Thomas Sweet his Account currant for 4 Months forbearance of jc ^l . —	1	2 13 04	
—	—	By Cash received from him in full for the foot of this Account ———	2	12 10 02	
				<u>327 06 6</u>	
1649. Dec.	28	Fomas Kemp By Thomas Sweet his Account currant for 3 Months rebate of jc xC ^d paid in before it be due ———	Cr. I	3 14 06	
—	—	By Cash received from him in full of jc xC ^l . ———	2	186 05 06	
R	—	By Ballance owing by him by foot of this Account due 28 March born to fol. 1, 5 ———	—	50 00 00	
				<u>240 00 00</u>	
1649. Sept.	17	James Bendwidge By Cash received from him in part of his first Bill now due ———	Cr. 2	17 05 06	
January	10	By Fustians for 100 peices of Lancashire Osbrows bought of him —	4	100 00 00	
—	—	By Cash received from him to clear the barter of Tobacco ———	2	44 00 00	
—	18	By the said received from him in full of his first Bill ———	—	100 00 00	
Ditte.	29	By John Laramore for an assignment made over payable to him ———	3	90 10 00	
Febr.	2	By Cash paid in by him in full of his second Bill and forbearance thereof	2	113 10 00	
—	14	By Lead for 42 pigs the value payable by him, in part of Ginger sold is-	4	69 19 00	
R	—	By Ballance owing by him payable at 2 and 2 Months — 1, --5 ———	—	60 00 00	
				<u>595 04 06</u>	

Leidger of the Factorage Question.

						l.		s.		d.	
<p>(4)</p> <p>Fustians Eng^s Manufacture for Account of <i>Thomas Sweet</i> Dr.</p>											
1649.	1	100 p ^s . Venet. counterfeit for exportation remaining in the Warehouse									
Sept.	5	To <i>John Blay</i> for 50 p ^s Lancashire Millains at 2 ^l . per p ^s	4	100	00	00					
Octob.	10	To <i>James Bendwidge</i> for 100 p ^s of Lancashire Osbrow's bought at 1 ^l per p ^s	3	100	00	00					
January		To Cash paid for 12 Drumfats, Custom, Packing, and Charges	2	21	18	00					
		To the said taken out for my Provisions at 2 per centum	2	4	00	00					
				225	18	00					
<p><i>John Blay Merchant</i> Dr.</p>											
1649.	3	To Cotton Wool for 12 bags Barbado's sold him as per Journal for	2	181	08	03					
Octob.											
<p>Lead for Account of <i>Thomas Sweet</i> Dr.</p>											
1649.	5	To <i>John Blay Merchant</i> for 50 pigs w ^t 7 fother jC at xj ^l x ^s per foth.	4	81	01	09					
Octob.	28	To Ginger for 47 pigs w ^t 7 foth. 4 ^l C received in barter	2	83	05	00					
Novem.		for 10 bags of middle ginger producing as per Journal		00	18	04					
		To cash paid carmen & porters for removing the same		69	19	00					
		To <i>James Bendwidge</i> for 42 pig. w ^t 6 foth. value payable by him		299	10	00					
		To Cash paid for 180 pigs w ^t 25 fother 15C 2q ^r s and cost		7	15	00					
		To the said paid Excise for one hundred twenty two pigs		49	17	06					
		To the said paid custom, &c. of 319 pigs shipt off as per Journal		10	13	06					
		To the said taken out for my Provisions at 2 per centum		603	00	01					
<p><i>Spanish Tobacco for Account of Thomas Sweet</i> Dr.</p>											
1649.	12	[20] Potacco's received by Confignation									
Decem.		To <i>Tho. Sweet</i> his acc ^t currant for the first cost & charg. as per his letter	1	350	00	00					
		To Cash paid freight, custom and charges as per Journal	2	53	04	04					
		To the said taken out for my provisions at 2 per centum		11	11	08					
	R	To account currant for the Ballance being the neat gains born thither	1	164	11	00					
				579	07	00					

Leidger of the Factorage Question.

		Fustians <i>Per contra</i>		Cr.	l.	s.	d.
	R	By <i>Thomas Sweets</i> Account currant for the Ballance carried thither—		1	225	18	00
<hr/>							
1649. Octob.	5	<i>John Blay</i>		Cr.			
	—	By Lead for 50 pigs w ^t 7 Fother j ^c received in barter of Cotton wool—		4	81	01	09
	—	By Fustians for 50 p ^s of Lancashire Millains at 2 ^l . per p ^s . —		—	100	00	00
	—	By Cash received from him in full to clear the Truck —		2	000	06	06
					181	08	03
<hr/>							
	R	Lead		Cr.			
		By <i>Thomas Sweets</i> Account currant for the 1 costs and charges of } the said 319 pigs Shipt off —		1	603	00	01
<hr/>							
1649. January	10	<i>Spanish Tobacco</i>		Cr.			
	15	By <i>Ja. Bendwidge</i> for 5 Potacco's sold w ^t neat 432 ^l . at vj ^s . viij ^d . per ^l . —			144	00	00
	15	By <i>Sam. Whitson</i> for 11 Potacco's sold him neat 931 ^l . at vij ^s . a ^l . —		3	325	17	00
	29	By <i>Joh. Laramoor</i> for 4 Potacco's sold him neat 346 ^l . for the value of —		—	109	10	00
		20 Potacco's neat — 1709 ^l . sold for —		—	579	07	00

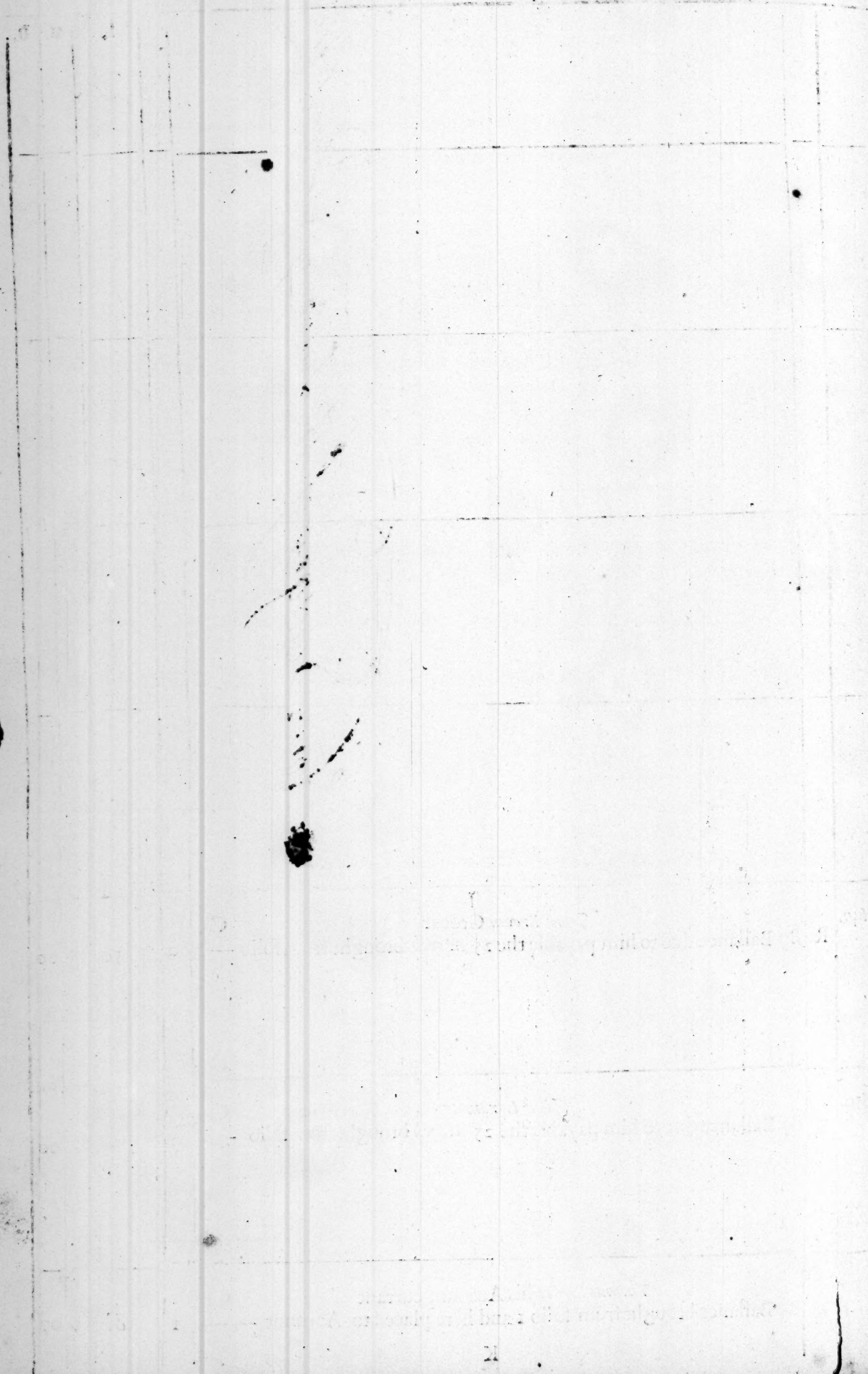
New Ledger of the Factorage Question.

[illegible]

New Leidger of the Factorage Question.

			l.	s.	d.
1649.	R	John Brown Grocer By Ballance due to him payable the 25 March brought from folio — Cr.	2	50	00 00
1650.	R	John Laramoor By Ballance due to him payable the 25 March brought from folio — Cr.	3	40	00 00
	R	Thomas Sweet his Account currant By Ballance brought from folio i and here placed to Aceount — Cr.	i	61	14 07

New Heights of the Faggaro District





THE FOURTH
QUESTION,
BEING
A QUESTION
OF
A Ships FREIGHTMENT
WITH
INSTRUCTIONS
To keep Ship Accounts.



THE FORTY-NINTH

THE FORTY-NINTH

QUESTIONS

OF

QUESTIONS

A SHIP'S FREIGHTMENT

WITH

INSTRUCTIONS

To keep ship accounts

THE FORTY-NINTH

K

Instructions to keep Ship Accounts.

Instructions to keep Ship Accounts.

THE Books necessary to this purpose are a Note or Pocket Book, a Book of the Ships Expence, Charge or Disbursements, of which I shall now speak, a Book of Mariners Wages, and a Freight Book.

Of the Book of the Ships Disbursements.

This Book I advise to be kept in Folio, with two or sometimes three Columns for the conversion and reduction of several Coins; out of the Note-Book into this Book are to be entred (as often as need requires) continually Page after Page, all common Disbursements for the Ships use, which if you think fit may be born over from Leaf to Leaf, or the Sums of these several Folios may be added together in one Page on Debitor side at the end of the Book, as likewise all that the Ship hath made for Freight or otherwise, there brought to Account on Creditor side, and the Account Ballanced up, before the doing whereof the Mariners Wages is to be entred out of the Book of Wages, whereof we come next to speak; but observe by the way, that Carpenters and Caulkers work, and Bills for Provision and Furniture, being Numbred or Lettered, may be entred into one Line in the Ships Book with reference thereto.

Of the Book of Mariners Wages.

- This Book may be kept in Folio, every man having a particular Account of Debitor and Creditor; with an Alphabet or Kalendar at the end of the same, shewing in what Folio his Account is so placed (both Pages being accounted but one Folio) wherein he is to be made Debitor for all paid or lent him (or for dead Mens Goods if he Buys any) and Creditor by the Ship for as much time and Salary as he served for, Ballancing with him every Pay day, he subscribing his Name as a Receipt, and for the satisfaction of the Owners, and when any man is discharged, to enter another in his room, and at the end of the Voyage, or as often as you Ballance the Ships Books (which some do at every Port, being a prudential course in respect of Mortality, and so carry the Ballance forward from Port to Port) all the Wages so paid them is to be transferred out of this Book, with relation thereto, into the Book of the Ships Disbursements.

To Sell Dead Mens Clothes.

The usual course hath been first to take an Inventory, and afterwards to sell at the Mast (by three cries, Who gives most) but the readiest course is to bring them up upon the Deck, and there immediately to sell them, keeping an Account of their Appraisement or value, which said Account may be subscribed by some of the Ships company, as also with an attestation concerning the Goods left, if any; this Account is afterwards to be Posted to every mans Debt that Buys, and to the parties Credit deceased, in the Book of Mariners Wages above-mentioned.

To Examin Ships Accounts.

The Book of mens Wages clears all Disbursements of that nature, for Victuals they make an abstract of the charge of Meat, Bread, Drink, &c. and according to the quantity of the men compare the same with 1 pound per man a Month, or with the rate of Victuals in *England*, with caution and due regard of Extraordinary Labours, or extraordinary dear rates paid for the same, granting a competent allowance to the Cabbin and sick Men; other grand disbursements for Ships necessities may be cleared by Receipts for the same.

The Form of a Freight-Book.

			\$	2	0
		The Form of a Freight-Book.			
	100	Brought from the other side	800	00	00
		The x th ditto laden by <i>James Williams</i> and go consigned to <i>H. Barnslie</i> of <i>Livorn</i> .			
IW N ^o 7	1	Chest marked as in the Margin, and is to pay Freight — \$	12	00	00
		Ditto laden by the said, consigned as above.			
IW N ^o 7, 8, 11, 15, 112,	5	Bales of Cloth to pay Freight \$ 10 per Bale	50	00	00
		The xj^o. Ditto laden by the said, and go consigned to Morgan Read Consul.			
N ^o 13, 7, 5, 6, 8, 9, 10, 12, 15, 17.	10	Hogs-heads of Coppris to pay Freight \$ 5 per h'h' 2	50	00	00
		numbered as in the Margin			
	116	Peeeces of Goods			
		Sum \$	912	00	00
		Sometimes these Accounts are to be kept with double Columns for conversion of Forrein Coins.			

A Fictions Wast Question of a Ships Freightment.

		A Fictions Wast Question of a Ships Freightment.			L.	s.	D.
Anno 1651. Dec.	12	<p>The Owners of the Ship <i>Neptune</i> whose names and parts are here expressed, agree joyntly to set her to Sea, the M^r <i>John Collins</i> the 12 of December, bringeth in his Accounts of her charge in setting out which, amounts to <i>vc xcviij^l. xij^s.</i></p>			597	12	00
		<p>At several times he received from the several partners these sums following.</p>					
		From <i>William Brown</i> <i>jc xcviij^l.</i>			198	00	00
		From <i>Humphrey Barnes</i> <i>jc L^l.</i>			150	00	00
		From <i>Thomas Jennings</i> <i>xcLix^l.</i>			49	00	00
		From <i>James Williams</i> <i>jc L^l.</i>			150	00	00
					547	00	00
		<p>Three of these Owners, namely, <i>John Collins</i>, <i>Humphrey Barnes</i>, <i>James Williams</i>, contract with the rest to Freight and employ the said Ship each $\frac{1}{3}$ on a Voyage to <i>Leghorn</i> and <i>Scandaroon</i> for eight Months certain, or ten Months uncertain, at Three Hundred and Seventy Pounds a Month.</p>					
Febr.	12	<p>The Master of the Ship, <i>John Collins</i>, writes word to the Freighters that he made Freight of several Goods to <i>Leghorn</i> <i>jc xij</i> the exchange at <i>iiij^s. x^d.</i></p>			912	00	00
		<p>Item, he there sold a Cable, a Mainfail and a Boat, which at his return are not placed to account in the Ships Books, and therefore entred here, the value was <i>jc xij</i> at <i>Ditto</i> rate—</p>			612	00	00
March	24	<p>By a Letter of this date, it appears, he made Freight of Jews Goods to <i>Scandaroon</i> <i>jc 200</i> at <i>vs.</i></p>			200	00	00
Anno 1652. Sept.	17	<p>The Ship returning to <i>Livorne</i> the Voyage before she was delivered proved 9 Months, 5 Days long, at 30 Days per Month, under pay of the Freighters at 370^l. a Month, who in the <i>Interim</i> Laded and employed her each $\frac{1}{3}$ Tonnage, with stocks of their own.</p>					
		<p>And now the Owners agreed joyntly to let out the said Ship, and a Stock of Fifty Thousand Dollers to the <i>Turky</i> Company, upon <i>Cambio Maritimo</i> or <i>Bottomree</i> to lade Currance at <i>Zaunt</i> at <i>v^l. per Tonn</i> Freight, and the Stock to be repaid again at the delivery of the Currance at 6 Shillings the Doller.</p>					
Febr.	14	<p>The Ship took in 450 Tonns of Currance at <i>Zaunt</i> there Laden by the <i>Turky</i> Companies Factors, which were without any dammage safe unladen the 14 of February, the Freight amounts to</p>			2250	00	00

A Fictious Wast Question of a Ships Freightment.

			l.	s.	d.
1652.					
Febr.	14	The Master having spare room likewise, laded 7 Tonns upon his own Account and Adventure to pay 5 ^l . per Tonn Freight —————	35	00	00
		<i>Item</i> , passing by <i>Livorn</i> he there took in several peece Goods, the whole were to pay \pounds 150 Freight which he receives at home at <i>iiij^s.vj^d</i> . per Doll. —————	33	15	00
	28	To pay off the Mariners he receives from the Turkey Company in part <i>ij M^s</i> pounds —————	2000	00	00
March,	2	He renders the Owners an Account of the value of three Thousand and Eleven Pounds, disbursed on the Ship in the term of the Voyage —	3011	00	00
		<i>Item</i> , an Account of <i>Lxxj^l. ij^s</i> . Sterling still due to dead mens Friends, which he is to be allowed, and undertaketh to pay upon lawful demands —	71	02	00
		The Owners desire him to set the Ship to Sea again, and conclude to come to Account, and pay their Proportions when they Ballance the Accounts, whereupon he disburses for her Careening and other necessities as <i>per Account iiij^c xcviij^l. iiij^s</i> . —————	497	03	00
		<i>Item</i> , there is still due to several Trades-men for Provisions taken up by Bills <i>iiij^c xij^l. xvij^s</i> —————	413	17	00
		<i>Item</i> , there is due to <i>Humfrey Barnes</i> for Port of Letters and Charges at meetings, which the Ship is to allow <i>ij^l. iiij^d</i> . —————	03	00	03
		More that the Freighters are to allow —————	02	00	00
	24	The Ship being liked of by the State, they buy her, being val. at <i>ij M^s L^l</i> . —————	3050	00	00
		Whereof <i>per</i> the consent of the Owners, the Treasurers of the Navy pay <i>William Brown</i> One Thousand pound down in hand —————	1000	00	00
		Whereof he is to be Accountable to the rest for their Parts, when the Accounts are Ballanced. —————			
		<i>Item</i> , the Commissioners of the Navy out of the value of the said ship have contracted to pay the several Creditors or Trades-men for their Provisions, amounting to Four Hundred and Thirteen Pounds Seven-teen Shillings, from whom they are to demand satisfaction —————	413	17	00
		One of the Owners, <i>viz. James Williams</i> being a Royallist, the Parliament have Sequestred his part of the Ships Appraisement (the value of the Provisions first deducted out of the whole) and is —————	659	00	09
		<i>Item</i> , his $\frac{1}{4}$ part of 250 ^l . still due from the Turkey Company is attached and condemned in their hands for Debts owing —————	62	10	00
		And the said Ship enters into the Publick service, the said <i>James Williams</i> being gone and hath left no visible Estate. —————			
		The Question proposed is, to have an Account of these Transactions stated, and having drawn the same to a Ballance, to make an exact division of the Debts standing out, and of the 1000 ^l . received per William Brown, according to each Owners Interest and suitable to the justice and equity of the Account, that each Oxner may know what he hath to pay or receive, and to or from whom, to avoid Law controversies and Arbitrations without allowance of any Interest for matters past.			

Journal parcels to the said Ship Question.

Journal parcels to the said Ship Question.

December the 12th Anno 1651.

		l.	s.	d.			
2	Dr	William Brown	for the sum of jC xCix ^l . iiij ^s . and is for $\frac{1}{3}$ of vC } jxCvij ^l . xij ^s . the Ships charge in setting out	199	04	00	
2	Dr	Humphrey Barnes	for his $\frac{1}{4}$ of the said jC xLix ^l . viij ^s .	149	08	00	
2	Dr	James Williams	for his $\frac{1}{4}$ of the said	149	08	00	
2	Dr	Thomas Jennings	for his $\frac{1}{4}$ of the said	49	16	00	
1	Dr	John Collins	for his $\frac{1}{4}$ of the said	49	16	00	
1	Cr	Ship Neptune	for the particulars above	597	12	00	597 12 00

Ditto.

1	Dr	John Collins	Commander of the said Ship for the sum of vC xLvij ^l . and is for so much received by him at times of the several Owners towards setting out the said Ship.				
2	Cr	William Brown	received of him jC xCvij ^l .	198	00	00	
2	Cr	Humphrey Barnes	received of him jC L ^l .	150	00	00	
2	Cr	James Williams	received of him jC L.	150	00	00	
2	Cr	Thomas Jennings	received of him xLix ^l .	49	00	00	
				547	00	00	547 00 00

Ditto.

1	Dr	Ship Neptune	For the sum of vC xCvij ^l . xij ^s . and is for so much by him				
1	Cr	John Collins	disbursed to set the said Ship to Sea as per his Accounts delivered in. to the Owners	597	12	00	597 12 00

February the 12th

1	Dr	John Collins	for the sum of ijC xCiiij ^l . xvij ^s . viij ^d .				
2	Cr	Humphrey Barnes	for the sum of Lxxiiij ^l . ix ^s . iiij ^d . and is for his $\frac{1}{3}$ part of £ 912 outward Freight to Livorn at iiij ^s . x ^d . per Doller, is	73	09	04	
2	Cr	James Williams	for his $\frac{1}{3}$ part of the said	73	09	04	
			The other $\frac{1}{3}$ appropriates to John Collins, and therefore not placed to Account				
1	Cr	Ship Neptune	for the Sum of jC xLvij ^l . xvij ^s . and is for £ 612 by him received for Ships necessaries sold at Livorn	147	18	00	
				294	16	08	294 16 08

The xxiiijth of March

1	Dr	John Collins	for the sum of xxxiiij ^l . vj ^s . viij ^d . and is for $\frac{1}{3}$ of £ 200 freight made of Jews goods to Scandaroon at v ^s . per Doller				
2	Cr	Humphrey Barnes	for his $\frac{1}{3}$ part thereof £ 66 $\frac{2}{3}$ is	16	13	04	
2	Cr	James Williams	for his $\frac{1}{3}$ part	16	13	04	
				33	06	08	33 06 08

Journal parcels to the said Ship Question.

		The 17 September, (1652.)			l.	s.	d.	l.	s.	d.
1	Dr	John Collins	for the sum of $jM^ajCxxx^1xj^s.j^d.$ and is for his $\frac{1}{3}$ of		1130	11	01			
			9 Months, 5 Dayes, Freightment at $370^1.$ per Month							
2	Dr	Humphrey Barnes	for his $\frac{1}{3}$ of the said Freight		1130	11	01			
2	Dr	James Williams	for his $\frac{1}{3}$ of the said Freight		1130	11	01			
1	Cr	Ship Neptune	for her Freightment due as above		3391	13	03	3391	13	03
February 14 th										
2	Dr	Turky Company	For the sum of $ijM^ajC L^1.$ and is for Freight of 450							
1	Cr	Ship Neptune	7 Tonn of Currance from Zaunt home at $v^1.$ per Tonn.		2250	00	00	2250	00	00
Ditto.										
1	Dr	John Collins	For the sum of $Lxxvij^1.xv^s.$ and is for these particulars,							
1	Cr	Ship Neptune	For Freight of 7 Tonn of Currance upon his own Account							
			at $v^1.$ per Tonn		35	00	00			
			Item, for Freight of peece Goods from Livorn $\pounds 150$ received							
			at $iiij^s.vj^d.$ per Dollar		33	15	00			
					68	15	00	68	15	00
Ditto the xxvij th										
1	Dr	John Collins	For the sum of ijM^a Pounds, and is for so much recei-							
2	Cr	Turky Company	ved by him from them in part to pay off the Mariners		2000	00	00	2000	00	00
Ditto.										
1	Dr	Ship Neptune	For the sum of $M^avCLxxix^1.v^s.$ and is for these parti-							
1	Cr	John Collins	culars following,							
			Disburd abroad the whole term of the Voyage		3011	00	00			
			For so much still due to dead Mens Wages which he under-							
			takes to satisfie $Lxxj^1.ij^s.$		71	02	00			
			Disburd to set the Ship to Sea again		497	03	00			
					3579	05	00	3579	05	00
Ditto.										
1	Dr	Ship Neptune	For the sum of $iiijCxiij^1.xvijs.$ and is							
2	Cr	Account of several Tradesmen	for so much due to them for Provisions							
			taken up for the use of the said Ship		413	17	00	413	17	00
Ditto.										
1	Dr	Ship Neptune	for the sum of $iiij^1.iiij^d.$ and is for for so much							
			disburd in Port of Letters and Meetings		03	00	03			
2	Dr	James Williams	for his $\frac{1}{3}$ of $ij^1.$ so disburd to be born by the							
			three Freighters, and is $xiij^s.iiij^d.$		00	13	04			
1	Dr	John Collins	for his $\frac{1}{3}$ part of the said		00	13	04			
2	Cr	Humphrey Barnes	for the Particulars above		04	06	11	04	06	11
The xxiiij th March.										
3	Dr	Parliament	For the sum of $ijM^a L^1.$ and is for the full value and							
1	Cr	Ship Neptune	appraisement of the said Ship; which the Commissio-		3050	00	00	3050	00	00
			ners of the Navy have bought for publick service							

Journal parcels to the said Ship Question.

		The xxiii th March, 1652.		l. s. d.			l. s. d.		
(3)	2	Dr	William Brown for the sum of One Thousand Pounds, and is for so much received by him from the Treasurers of the Navy, per order of the Committee in part of the Ships value	1000	00	00			
	2	Dr	Account of several Trades-men for the sum of <i>iiij</i> C <i>xiiij</i> l. <i>xviij</i> s. and is for so much they are to receive from the Parliament in payment for their provisions out of the Ships value.	413	17	00			
	2	Dr	James Williams for his $\frac{1}{4}$ of the Ships Appraisement sequestered per order of Parliament, and is (the value of the provisions abated out of her full Appraisement)	659	00	09			
	3	Cr	Parliament for the particulars above	2072	17	09	2072	17	09
Ditto.									
	2	Dr	James Williams } For the sum of <i>Lxij</i> l. <i>x</i> s. and is for $\frac{1}{4}$ of the Ballance				62	10	00
	2	Cr	Turky Company } still due from them attatched and condemned in their hands						
The Ballance of the former Account brought from the Leidger and entered here.									
		Dr	Ship Neptune for the sum of <i>iiij</i> M ^s <i>jx</i> C <i>xij</i> l. <i>iiij</i> s. and is for the Ballance or Dividend, to be divided distributively amongst the Owners.						
		Cr	William Brown for his $\frac{1}{3}$ of the said	1637	08	00			
		Cr	Humphrey Barnes for his $\frac{1}{4}$ of the said	1228	01	00			
		Cr	James Williams for his $\frac{1}{4}$ of the said	1228	01	00			
		Cr	Thomas Jennings for his $\frac{1}{12}$ of the said	409	07	00			
		Cr	John Collins for his $\frac{1}{12}$ of the said	409	07	00			
				4912	04	00	4912	04	00
		Dr	Account of Ballance for the sum of <i>j</i> M ^s <i>vj</i> C <i>xcviiij</i> l. <i>xj</i> s. <i>jx</i> d.						
		Cr	Parliament owing upon that Account	977	02	03			
		Cr	Turky Company owing by them	187	10	00			
		Cr	James Williams owing by him	533	19	06			
				1698	11	09	1698	11	09
		Dr	Thomas Jennings owing to him	408	11	00			
		Dr	John Collins owing to him	461	05	03			
		Dr	William Brown owing to him	636	04	00			
		Dr	Humphrey Barnes owing to him	192	11	06			
		Cr	Ballance for the particulars above	1698	11	09	1698	11	09

L 2

The Annalysis of a Ship Account.

In some Ships the Merchants or Owners lay in Goods for the use of the Mariners, in this case in the Book of Wages enter

Dr. The Goods in several Accounts, as Stockings, Waistcoats, Monmouth-caps, Shoes, &c. for the Prices set upon them.

Cr. The Account of Cargazoon for whose Account the said Goods are laid in.

These Goods sold to Mariners upon
Account of their Pay, or to others }
upon time ————— }
Dr. The Mariners or Buyers.
Cr. The Goods.

If for ready Money Cr. the Goods (and Dr. Cash if it be needful to keep any such Account)

Part of these Goods unfold at the
Ships return when the Account is }
to be closed ————— }
Dr. Account of Cargazoon.
Cr. The Goods for their first prizes.

Gain }
Loss } By the said Goods.
Dr. the Goods,
Cr. the Account of Cargazoon.
Dr. the Account of Cargazoon.
Cr. the Goods.

To conclude the Ballance of this Account of Cargazoon shews how much the Captain or Purser is to make good to the Adventurer or Owners, for the quantities or particulars sold.

And if the said Goods are unvalued at first, or the Account stated without any relation to their costs, then will the Account thereof be like some of the Sopracargo's Accounts in the second Question.

Leidger of the Ships Question.

(I)		Anno 1651.		Ship Neptune.		Dr.		Pag. Ledger Creditor.		l.		s.		d.	
Decem.	12	To John Collins for Monies disbursed to set her out				1	597	12	00						
1652.							3011	00	00						
Febr.	28	To the said for disbursements abroad the term of the Voyage				—	71	02	00						
		To the said due to dead mens Wages which he undertakes to pay				—	497	03	00						
		To the said for disbursements to set her to Sea again				—	413	17	00						
		To Account of several Trades-men for Provisions taken up				2	03	00	03						
Ditto		To Humphrey Barnes for Port of Letters and Meetings by him expended				—	4593	14	03						
R		To the Owners distributively for the Ballance being their Dividend—					4912	04	00						
							9505	18	03						
The Division.															
		To William Brown for his $\frac{1}{3}$ part of the said				1637	08	00							
		To Humphrey Barnes for his $\frac{1}{4}$ of the said				1228	01	00							
		To James Williams for his $\frac{1}{4}$ of the said				1228	01	00							
		To Thomas Jennings for his $\frac{1}{2}$ of the said				409	07	00							
		To John Collins for his $\frac{1}{2}$ of the said				409	07	00							
						4912	04	00							
John Collins Commander and Owner of $\frac{1}{2}$															
1651.															
Decem.	12	To Ship Neptune for $\frac{1}{2}$ of her setting out to Sea				1	49	16	00						
		To William Brown received towards his part of the Ships setting out				2	198	00	00						
		To Humphrey Barnes for his part of the said				—	150	00	00						
		To Thomas Jennings received towards his part of the said				—	49	00	00						
		To James Williams received for his part of the said				—	150	00	00						
Febr.	12	To Humphrey Barnes for his $\frac{1}{3}$ of £ 912 outward Freight to Livorn				—	73	09	04						
		To James Williams for his $\frac{1}{3}$ of the said				—	73	09	04						
		To Ship Neptune for Provisions and Furniture sold at Livorn				—	147	18	00						
March	24	To Humphrey Barnes for $\frac{1}{3}$ of £ 200 Freight to Scandaroon				—	16	13	04						
(1652.)		To James Williams for his $\frac{1}{3}$ of the said				—	16	13	04						
Sept.	17	To Ship Neptune for $\frac{1}{3}$ parts of 9 Months, 5 Dayes Freightment				1	1130	11	01						
		To the said for Freight of peece Goods and Currance				—	68	15	00						
Febr.	28	To Turkey Company received of them to pay the Mariners				2	2000	00	00						
		To Humphrey Barnes for $\frac{1}{3}$ part of ij ^l . Port of Letters				—	—	13	04						
R		To Ballance due to himself					461	05	03						
							4586	04	00						

Leider of the Ships Question.

[illegible]

Lidger of the Ships Question.

				L.		S.		D.	
<p>(2)</p> <p>Anno</p>									
1651.		William Brown Owner of $\frac{1}{3}$		Dr.					
Decem.	12	To Ship Neptune for the $\frac{1}{3}$ of her setting out		I	199	04	00		
1651.									
March	24	To the Parliament received per him in part of the Ships appraisement		3	1000	00	00		
	R	To Ballance due to himself			636	04	00		
					1835	08	00		
<p>1651.</p> <p>Decem.</p>									
	12	Humphrey Barnes $\frac{1}{4}$ part Owner		Dr.					
		To Ship Neptune for $\frac{1}{4}$ of her charge in setting out		I	149	08	00		
1652.									
Sept.	17	To the said for $\frac{1}{3}$ part of 9 Months, 5 Days Freightment			1130	11	01		
	R	To Ballance due to himself			192	11	06		
					1472	10	07		
<p>1651.</p> <p>Decem.</p>									
	12	James Williams $\frac{1}{4}$ part Owner		Dr.					
		To Ship Neptune for $\frac{1}{4}$ of her setting to Sea		I	149	08	00		
1652.									
Sept.	17	To the said for $\frac{1}{3}$ of 9 Months, 5 Dayes Freightment			1130	11	01		
Febr.	28	To Humphrey Barnes for $\frac{1}{3}$ part of $\frac{1}{4}$ paid Port of Letters		2		13	04		
March	24	To the Parliament for $\frac{1}{4}$ of the Ships appraisement sequestred per order		3	659	00	09		
		To Turkey company for $\frac{1}{4}$ of their Ballance attached and condemned.		2	62	10	00		
					2002	03	02		
<p>1652.</p> <p>March</p>									
	24	Account of several Trades-men		Dr.					
		To Parliament receivable from the Treasurers of the Navy		3	413	17	00		
<p>1651.</p> <p>Decem.</p>									
	12	Thomas Jennings $\frac{1}{4}$		Dr.					
		To Ship Neptune for $\frac{1}{4}$ of her setting to Sea		I	49	16	00		
	R	To Ballance due to himself			408	11	00		
					458	07	00		
<p>1652.</p> <p>Febr.</p>									
	14	Turkey Company		Dr.					
		To Ship Neptune for Freight of 450 Tonn of Currance		I	2250	00	00		

Dividend of the Ship Neptune.

1651. Decem.	12	By <i>John Collins</i> paid him towards setting out $\frac{1}{4}$ of the Ship By Ship <i>Neptune</i> for $\frac{1}{4}$ of the Dividend	<i>William Brown</i> Cr.	198 1637 1835	00 08 08	00 00 00
1651. Decem.	12	By <i>John Collins</i> paid him towards setting out $\frac{1}{4}$ of the Ship	<i>Humphrey Barnes</i> Cr.	159	00	00
Febr.	12	By the said for $\frac{1}{4}$ of £ 912 outward Freight		73	09	04
March	24	By the said for $\frac{1}{4}$ of £ 200 Freight to Scanderoon		16	13	04
1652. Febr.	28	By Ship <i>Neptune</i> and Freighters for disbursements for port of Letters and Meetings as in their Accounts in Dr. fol. 1, 2, 2 By Ship <i>Neptune</i> for $\frac{1}{4}$ of the Dividend		04 1228 1472	06 01 10	11 00 07
1651. Decem.	12	By <i>John Collins</i> paid him towards $\frac{1}{4}$ of the Ships setting out	<i>James Williams</i> Cr.	150	00	00
Febr.	12	By the said for $\frac{1}{4}$ of £ 912 outward Freight to Livorn		73	09	04
March	24	By the said for $\frac{1}{4}$ of £ 200 Freight of Jews Goods		16	13	04
		By Ship <i>Neptune</i> for $\frac{1}{4}$ of the Dividend		1228	01	00
	R	By Ballance owing by him		538	19	06
				2602	03	02
1652. Febr.	28	By Ship <i>Neptune</i> for provisions taken up	<i>Per contra the Artificers Account</i> Cr.	413	17	00
1651. Decem.	12	By <i>John Collins</i> paid towards $\frac{1}{4}$ of the Ships setting to Sea By Ship <i>Neptune</i> for $\frac{1}{4}$ of the Dividend	<i>Per contra</i> Cr.	49 409 458	00 07 07	00 00 00
1652. Febr.	28	By <i>John Collins</i> paid him in part of Freightment	<i>Turky Company</i> Cr.	2000	00	00
March	24	By <i>James Williams</i> for $\frac{1}{4}$ of the Ballance attached in their hands		62	10	00
		By Ballance owing by them		187	10	00
				2250	00	00

M

Ledger of the Ship Question.

		Dr.		l.	s.	d.
(3)	1652. March 24	To Ship <i>Neptune</i> for her value or appraisement	Parliament	3050	00	00
<hr/>						
		Account of Ballance	Dr.			
		To <i>James Williams</i> owing by him		533	19	06
		To Turkey Company owing per them		187	10	00
		To the Parliament due upon that Account		977	02	03
				1698	11	09
<hr/>						
<p align="center">The Division of the former Ballances according to the Equity of the Account.</p>						
		<i>James Williams</i>	Dr.			
		To Ballance owing per him as above		533	19	06
<hr/>						
		Turkey Company	Dr.			
		To Ballance owing per them		187	10	00
<hr/>						
		Parliament	Dr.			
		To Ballance due upon the foot of that Account		977	02	03

Leidger of the Ship Question.

				l.	s.	d.
(3) 1652. March		<i>Per contra the Parliament.</i>	Cr.			
	24	By William Brown paid him per the Treasurers of the Navy	2	1000	00	00
	—	By Account of Artificers payable to them for their provisions	—	413	17	00
	—	By James Williams for $\frac{1}{4}$ of the Ships value sequestred	—	659	00	09
	R	By Ballance due upon this Account		977	02	03
				3050	00	00
		<i>Ballance per contra</i>	Cr.			
		By Thomas Jennings owing to him		408	11	00
		By John Collins owing to him		461	05	00
		By William Brown owing to him		636	04	00
		By Humphrey Barnes owing to him		192	11	06
				1698	11	06
		<i>Per contra James Williams</i>	Cr.			
		By John Collins for his proportion of this Debt when recovered, or Loss if unrecoverable		59	06	08
		By Thomas Jennings for his proportion of the said		59	06	08
		By Humphrey Barnes for his share of the said		177	19	10
		By William Brown for his proportion of the said		237	06	05
				533	19	06
		<i>Per contra the Division of the Turkey Comp^d Debt</i>	Cr.			
		By John Collins for his proportion of the said when paid in		20	16	08
		By Thomas Jennings for his proportion of the said		20	16	08
		By Humphrey Barnes for his proportion of the said		62	10	00
		By William Brown for his proportion of the said		83	06	08
				187	10	00
		<i>The Division.</i>				
		By John Collins for his proportion of the said when paid in		108	11	04
		By Thomas Jennings for his proportion of the said		108	11	04
		By Humphrey Barnes for his part of the said Ballance		325	14	01
		By William Brown for his part of the said		434	05	06
				977	02	03

Leidger of the Ship Question.

		l.	s.	d.
<i>William Brown</i> Dr.				
To <i>James Williams</i> for the proportion of his debt		237	06	05
To Turkey Company for the proportion of the Ballance owing by them		83	06	08
To the Parliament for the proportion of that Ballance due to him when paid in		434	05	06
To <i>Humphrey Barnes</i> for the Ballance of this Account receivable from him } in ready Money		436	16	07
		1191	15	02
<i>John Collins</i> Dr.				
To <i>James Williams</i> for the proportion of his debt		59	06	08
To Turkey Company for the proportion of that debt due to himself		20	16	08
To the Parliament for the proportion of that Ballance due to himself		108	11	04
To <i>William Brown</i> for the proportion of the 1000 ^l . receivable from him in } ready Money		111	02	03
To <i>Humphrey Barnes</i> for the foot of this Account receivable from him in } ready Money		161	08	04
		461	05	03
<i>Thomas Jennings</i> Dr.				
To <i>James Williams</i> for the share of his debt		59	06	07
To Turkey Company for the proportion of their debt		20	16	08
To the Parliament for the proportion of their debt		108	11	04
To <i>William Brown</i> for the proportion of the 1000 ^l . receivable from him in } ready Money		111	02	03
To <i>Humphrey Barnes</i> for the foot of this Account due from him in ready mony		108	14	02
		408	11	00
<i>Humphrey Barnes</i> Dr.				
To <i>James Williams</i> for the proportion of his debt		177	19	10
To Turkey Company for the proportion of their debt		62	10	00
To the Parliament for the proportion of their Ballance		325	14	01
To <i>William Brown</i> for the proportion of the 1000 ^l . receivable from him in } ready Money		333	06	08
		899	10	07

Leidger of the Ship Question.

		Cr.	l.	s.	d.
<i>Per contra William Brown</i>					
<i>The Division of the 1000^l. received per him from the Parliament.</i>					
	By <i>John Collins</i> for his proportion of the said payable in ready Money ———		111	02	03
	By <i>Thomas Jennings</i> for his proportion of the said ———		111	02	03
	By <i>Humphrey Barnes</i> payable to him for his proportion ———		333	06	08
R	By Ballance due to himself as it stands in the former Account ———		636	04	00
			1191	15	02
<hr/>					
<i>Per contra</i>		Cr.			
R	By Ballance due to himself, as in the former Account ———		461	05	03
<hr/>					
<i>Per contra</i>		Cr.			
R	By Ballance due to himself as in the former Account ———		408	11	00
<hr/>					
<i>Per contra</i>		Cr.			
R	By Ballance due to himself ———		192	11	06
	By <i>William Brown</i> payable to him to Ballance his Account ———		436	16	07
	By <i>John Collins</i> payable to him to Ballance his Account ———		161	08	04
	By <i>Thomas Jennings</i> payable in ready Money to Ballance his Account ———		108	14	02
			899	10	07

1874-1875

For the year ending

March 31st 1875

Balance forward

1874-1875

Balance forward

1874-1875

Balance forward

1874-1875

Balance forward

1874-1875

Balance forward

1874-1875

Balance forward

1874-1875

Balance forward

1874-1875

Balance forward

1874-1875

Balance forward

1874-1875

Balance forward

1874-1875

The Fifth QUESTION.

A Merchant of *London*, namely *John Boswick*, desires to see an Account of double Exchange stated upon these suppositions and rates following.

- 1 He draws upon his friends Factor or Correspondent at *Lixborn*, Duccats 6000 at several prices, whereof the medium was 53 $\frac{1}{4}$ payable at *Lilance*.
- 2 He remits to his Correspondent at *Venetia* 1200^l. Sterling at 48^d. the Duccat di Banco.
- 3 The Factor at *Lixborn* adding $\frac{1}{2}$ per centum provisions of the first Draught and $\text{£} 5$ paid Brokerige and Port of Letters, draws the Ballance of his Account on the Factor at *Sivil*, at $\text{£} 106$ for $\text{£} 100$ in *Sivil*.
- 4 The Correspondent at *Venetia* deducting out of the first remittance to him his provisions at $\frac{1}{2}$ per centum and $\text{£} 7$ paid Brokerige and Port of Letters, makes over the Ballance in his hands to the Factor at *Naples* at $\text{£} 100$ *Venetia* for $\text{£} 101$ at *Naples*.
- 5 The Factor at *Sivil* adding provisions at $\frac{1}{2}$ per centum and $\text{£} 5$ — 122 Marveides paid Brokerige and Port of Letters draws the Ballance of his Account on the Factor at *Genoa*, at 442 Marveides for 1 Crown of the Sun.
- 6 The Factor at *Naples* deducting out of the remittance made to him his provisions at $\frac{1}{2}$ per centum and $\text{£} 6$ — 48 paid Brokerige and Port of Letters makes over the Ballance in his hands to *John Boswick* Merchant of *London* at 68 Pence the Duccat.
- 7 The Factor at *Genoa*, adding to the Draught made upon him x 40 and 58 Sols for his Provisions at $\frac{1}{2}$ per centum and Brokerige and Port of Letters, draws the Ballance of his Account on *John Boswick* Merchant at *London*, at 83 Pence Sterling the Crown of the Sun.

Item, *John Boswick*, in the Term of these Exchanges, disbursed in Brokerige of his *Lixborn* draught, &c. and in Port of Letters 3^l. — 2^s. — 3^d. Sterling.

The Question propounded is to know his Gain or Loss by these Exchanges.

The process of the work may be seen by the relative figures; The Answer is, he gained 137^l. — 10^s. — 00^d. Sterling, by industry with other mens Monies which hath lain in his own hands the whole Tract of time.

The Coins of these places are according to the Map of Commerce.

<i>Venetia</i>	24 Gros	} make 1 £ or Duccat.
<i>Lixborn</i>	400 Raes	
<i>Sivil</i>	375 Marveides	
<i>Naples</i>	100 Grains	
<i>Genoa</i>	68 Sols	makes 1 x or Crown.

Leidger of the Question of Exchanges.

John Bostwick, Merchant of London or Ditto his Account of Cash.		Dr.	
(1)	To Account of Exc ^a for <i>Lisbon</i> , drawn on the Factor there, the Exc ^a at 53 ¹ / ₂ ^d . the Duccat	£ 6000	l. s. d. 1337-10-00
(6)	To Account of Exc ^a for <i>Naples</i> remitted home by the Factor there, the Exc ^a at 68 ^d . per Duccat	£ 5976	1893-04-00
			3030-14-00
Account of Exc ^a for <i>Lisbon</i>		Dr.	
(3)	To Account of Exc ^a for <i>Civil</i> drawn on the Factor there at £ 106 here for £ 100 there	£ 5683-361	£ 6025
Factor at <i>Civil</i> , or Account of Exc ^a for Ditto place		Dr.	
(5)	To Factor at <i>Genoa</i> drawn by the Factor here on him at 442 Marveides for 1 Crown of the Sun	£ 4846-10-X	£ 5712-00
Account of Exchange for <i>Venetia</i>		Dr.	
(2)	To John Bostwick, Merchant of London, remitted hither by him at 48 ^d . the Duccat di Banco	l. s. d. 1200-00-00	£ 6000-00
Account of Exchange for <i>Genoa</i> or Factor there		Dr.	
(7)	To John Bostwick Merchant of London for the Ballance drawn on him at 83 ^d . Sterling the Crown of the Sun	l. s. d. 1690-01-9-X	Cr. Sols. 4887-00
Account of Exchange for <i>Naples</i> .		Dr.	
(4)	To Factor at <i>Venetia</i> remitted hither per him at £ 100 there for £ 101 here is	£ 5963-00	£ 6022-63

Leidger of the Question of Exchanges.

		Per contra	Cr.		
			Sterling.	l.	s. d.
(2)	By Account of Exc ^a for <i>Venetia</i> remitted to the Factor } there at 48 ^d the Duccat <i>di Banco</i> ————— }		6000 ———	1200	00 00
(7)	By Account of Exc ^a for <i>Genoa</i> drawn by the Factor there } at 83 Pence Sterling the Crown of the Sun ————— }		X 4887 ———	1690	01 09
	Paid Brokerige of the <i>Lixborn</i> draught port of Letters, &c. —————			3	02 03
R	By Ballance gained by these Exchanges —————			137	10 00
				3030	14 00
		Factor at <i>Lixborn</i> , or Account of Exc ^a for <i>ditto</i> place	Cr.		
		Sterling l. s. d.			
(1)	By <i>John Bostwick</i> Merchant of <i>London</i> , drawn by him —————	1337 10 00	6000	00	00
	By provisions at $\frac{1}{3}$ per centum to be added is —————		20	00	00
	By Brokerige and Port of Letters to be added —————		5	00	00
				6025	
		Per contra	Cr.		
(3)	By Factor at <i>Lixborn</i> drawn by him at 106 there for 100 here 6025		5683	361	
	By provisions to be added at $\frac{1}{3}$ per centum —————		22	267	
	By Brokerige and Port of Letters to be added —————		5	122	
				5712	00
		Per contra Factor at <i>Venetia</i>	Cr.		
		By provisions to be deducted at $\frac{1}{3}$ per centum —————		30	00
		By Brokerige and port of Letters —————		7	00
(4)	By Factor at <i>Naples</i> remitted the Ballance thither at } 100 here for 101 is there ————— }	6022 63	5963	00	
				6000	00
		Factor at <i>Genoa</i>	Cr.		
(5)	By Factor at <i>Sivil</i> drawn by him at 442 Marveides the ———	5712 00	4846	10	
	Crown of the Sun is —————		40	58	
	By provisions at $\frac{1}{3}$ per centum Brokerige and port of Letters to be added —X		4887	00	
		Factor at <i>Naples</i>	Cr.		
		By provisions to be deducted at $\frac{1}{3}$ per centum —————		40	15
		By Brokerige and Port of Letters —————		6	48
(6)	By <i>John Bostwick</i> Merchant at <i>London</i> remitted the Ballance to him at 68 pence the Duccat —————	Sterling 1693 ¹ 4 ⁵ 0	5976	00	
				6022	63

					(1) The question of 1820 was a question of the right of the people to elect their representatives to Congress.
					(2) The question of 1820 was a question of the right of the people to elect their representatives to Congress.
					(3) The question of 1820 was a question of the right of the people to elect their representatives to Congress.
					(4) The question of 1820 was a question of the right of the people to elect their representatives to Congress.
					(5) The question of 1820 was a question of the right of the people to elect their representatives to Congress.
					(6) The question of 1820 was a question of the right of the people to elect their representatives to Congress.
					(7) The question of 1820 was a question of the right of the people to elect their representatives to Congress.
					(8) The question of 1820 was a question of the right of the people to elect their representatives to Congress.
					(9) The question of 1820 was a question of the right of the people to elect their representatives to Congress.



A N

Easie Partable Account

BETWEEN

Three D Y E R S:

WHICH MAY SERVE

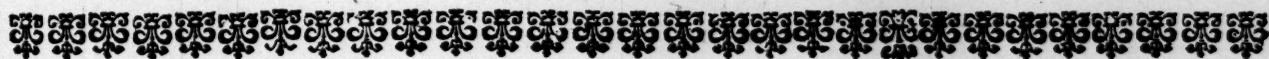
As an INTRODUCTION to BEGINNERS,

And being well understood,

Affords sufficient variety and Knowledge for the Stating

O F T H E

ACCOUNTS of most PARTNERSHIPS.



The Wast-book of the Partable Account of a Dye-house.

Having observed that some Dyers, through their unskilfulness in Accounts Irregular small Books, neglect in Ballancing the same; not heeding that Book-Debts and Accounts intermitted 6 Years or more, are irrecoverable by the Statute of Limitation; and unwary agreements made by word of Mouth, without so much as a Memorandum in Writing signed concerning the same, have fallen into great Controversies, and lost their Estates thereby: For their Instruction, I have framed the easie Partable Account following, which well understood, may be a good Introduction to beginners, and as fit for all sorts of Traders, as if an Account had been suted to their own particular concernment.

January 15th 1664.

Three Dyers, viz. Adam Barker, Charles Doble, and Edward Franklin, enter into an equal Copartnership, Adam Barker hath in Stock namely, Utensils in the Dye-house, as Coppers, Fatts, Iron, and Plummers work, &c. appraised at

And are to be maintained and left worth so much.

Thirty Chaulder of Coal, at 20^s.

Ten Cask of Argal neat 90C - 00q^{rs}. - 27^l. at 30^s. per Centum

He hath a Lease of the Dye-house, and is to be allowed 100^l. Annually for Rent, and 'tis agreed to allow him it, as so much put into Stock, the first Years Rent is

Charles Doble brought into Stock

3 Tonns of Allom at 25^l.

1 Tonn of Brazil Wood

100^l. futtle of Coucheaneel at 30^s. per pound

18C of Fustick at 6^s. 8^d. per Cent.

3 Hogs-heads of Coppras neat 14C at 10^s.

10 Bales of Crop Mather neat 85C at 4^l.

Edward Franklin brought into Stock

10 Bags of Shumack neat 70C 2q^{rs}. at 16^s.

4 Tonn of Island Woad at 15^l. per Tonn

He payeth Charles Doble the Surplus of his Stock above 500^l. which is - The remainder to compleat his own Stock he hath ready in Cash to supply the Trade with, and is

And by agreement, is to be allowed 160^l. per annum for House-keeping for the Company and their Servants.

At the Years end he giveth in his Cash-Book of Receipts and Disbursements reduced into Form on the following Page, also the following Account of Wares Spent in the Trade, viz.

Coals 40 Chaulder coft

Argal 72C at 30^s.

Allom 2 Tonns at 25^l per Tonn

Brazil Wood 1 Tonn

Coucheaneel 40^l. at 30^s.

Item, 15^l. at 28^s.

Fustick 18C at 6^s. 8^d.

Coppras 3 Hogs-heads

Mather 68C Crop at 4^l.

Shumack 10 Bags weight 70C 2q^{rs}. at 16^s.

Island Woad 3 Tonns

Spanish Indico 3 Cask futtle 336 at 6^s.

Argal lost in Weight 27^l.

Lost in loose Goods about the Dye-house, as Hay, Weld, Bran, Soot, Alder-bark, Galls, &c. (whereof no particular Account is kept and are charged to Account amongst the perties,) to the value of

l.	s.	d.
234	13	00
30	00	00
135	07	00
100	00	00
500	00	00
75	00	00
28	00	00
150	00	00
06	00	00
8	00	00
340	00	00
607	00	00
56	08	00
60	00	00
107	00	00
276	12	00
500	00	00
40	00	00
108	00	00
50	00	00
28	00	00
60	00	00
21	00	00
6	00	00
8	00	00
272	00	00
56	08	00
45	00	00
100	16	00
795	04	00
10	00	00

The Wast-Book of the Partable Account of a Dyehouse.

			l.	s.	d.
		<i>Also he giveth in the following Account of Earnings and Passages in Trade.</i>			
1665.					
June	1	Sold Charles Doble upon Account 5 Chaulder of Coals	5	00	00
March	25	Bought of John Watkins Dyer, upon Account, 3 Cask of Spanish Indico q ^r 3C gros is 336 ^l . futtle at 6 ^s .	100	16	00
May	7	Sold him upon Account 60 ^l . of Coucheaneel at 31 ^s .	93	00	00
		Earned of Jericho Cudworth Merchant, for Dying of			
May	7	70 Cottons in Colours at 20 ^s .	70	00	00
July	8	300 Yards of Cotton, green at 5 ^s .	75	00	00
	10	70 Starr Bayes, Woad Blew, at 15 ^s .	52	10	00
August	12	60 Long Flannels in Colours at 6 ^s . 8 ^d .	20	00	00
Sept.	16	300 Manchester Bayes at 9 ^s .	135	00	00
October	7	600 Northern Kerfies at 6 ^s . in colours	180	00	00
			532	10	00
		Received of Jericho Cudworth, on Account.			
August	12	20 peeces of Coxhall Bayes q ^r 1400 Yards at 2 ^s . 6 ^d .	175	00	00
		Item, 2 Bales of Mul Mather, weighing 30C at 30 ^s .	45	00	00
			220	00	00
		Earned of John Garthwait, Spanish Merchant, for Dying of viz.			
1664.					
March	17	600 Ell Broad Perpetuano's, in Colours, at 4 ^s .	120	00	00
1665.					
April	5	400 Hunscot Sayes, Dutch Blew, at 5 ^s .	100	00	00
June	4	700 Coloured Bayes at 12 ^s .	420	00	00
Sept.	9	500 Minikin Bayes in Colours at 30 ^s .	750	00	00
Decem.	7	100 peeces of Searges in Colours at 3 ^s . 4 ^d .	16	13	04
			1406	13	04
		Received of him upon Account			
April	7	Spanish Indico 240 ^l . futtle, at 6 ^s . 8 ^d .	80	00	00
		2 Tonn of Fustick at 6 ^s . 8 ^d . the C gros	13	06	08
		Abated him upon Account		13	04
			94	00	00
		John Coplestone, sold to him upon Account			
1665.					
April	30	40 peeces of double Bocking Bayes at 6 ^l .	240	00	00
Novem.	28	Exchanged with him 20 black Coxhall Bayes for so many white ones, } he to allow for the Dying	20	00	00
			260	00	00
		Wares received of him upon Account.			
1665.					
May	3	1 Tonn of Brazil Wood	28	00	00
	15	60 Pound of Coucheaneel, at 28 ^s .	82	00	00
	20	10 Bags of Shumack, neat 65C at 15 ^s .	48	15	00
June	25	1 Tonn of Island Woad at 14 ^l .	14	00	00
			172	15	00
		The Account is to be Stated to find what the Years gains of the Trade comes to, and the Partners having agreed to continue their first Stock, would divide the Surplus.			
		See the Account of the Dyehouse and of Ballance.			

The Cash-book of the Dye-house Partable Account.

		CASH in the Administration of Edward Franklin. Dr.		l. s. d.	
1664.					
Janua.	15	To his Account of Stock for Cash brought in to supply the Trade	276	12	00
1665.					
June	7	To Argal for 2 Cask weighing netto 18C sold to H. I. at 32 ^s . per centum ready Money	28	16	00
June	24	To Mather for 2 Bales of Crop Mather, neat 17C sold to E. M. at 4 ^s . 4 ^d . per centum	71	08	00
Sept.	29	To John Garthwait received of him	500	00	00
Decem.	28	To the said received of him in full	812	13	04
	29	To Fericho Cudworth received of him in part	132	10	00
	30	To John Coplestone received of him in full	87	05	00
			1909	04	04

The Books of Accounts necessarie for Dyers to keep, are

- 1 A *CASH BOOK* stated as this is, or the petties may be inserted at large in the outward Column, and all such Sums put therein as are not intended to have a particular Account of them Posted.
- 2 A *WARE BOOK*, Charging all Received or Bought with the Particular Weights or Bulk on the Debitor, or left-hand Page, and all Sold, Spent, or Delivered on the Creditor, or right-hand Page, allowing each Commodity its distinct Account both Debitor and Creditor.
- 3 A *WORK BOOK*, or Book of Earnings, charging on the Debitor side, all Goods received, the time when, and at what Rate Dyed, and on the Creditor side, the time when delivered, with what else shall be thought necessary.
- 4 Out of these may be Stated a *LEIDGER*, with an Alphabet thereto, after the form following, to which one inward Column more is necessary, to shew where any Parcel on the Debitor side is corresponded on the Creditor, and the contrary, where any Sum on the Creditor side stands Debitor.

If this be well considered, that each line is posted or entred twice, viz. there where you read it, and again in the Account whose Name followeth the Words To or By; This Account may be understood, by the meanest Capacity.

But if you conceive the *CASH BOOK*, *WARE BOOK*, and *WORK BOOK*, to be parts of the *LEIDGER*, and are unwilling to State a distinct *LEIDGER*, then may the Accounts of Goods remaining, and Utensils be drawn up in the *WARE BOOK*, and the other Accounts of Traders and of Stock, Dye-house, and Ballance, be Stated in the *WORK BOOK*, and Signed by the Partners when adjusted.

The Cash-book of the Dye-house Partable Account.

		Cash Per contra	Cr.	Sums posted particularly.			General charg.		
				l.	s.	d.	l.	s.	d.
1664.	Feb.	22	By Bayes for 40 p ^s of white double Bockings, q ^t 2000 Yds at 4 ^l . per peece	160	00	00			
1665.	March	25	To the Brick-layer for Work, as per Acquittance Page 7 of ditto Book	00	00	00	2	17	00
			To the Company for Sealing of Cloth, as per Acquittance Page 8	00	00	00	2	14	00
			To the Women for 200 Tynes of Liquor	00	00	00	5	00	00
			For Cording of 84 Cloths	00	00	00	3	00	00
			To the Tailor for Cloaths for the men, as per Acquittance Page 8	00	00	00	7	15	00
			For a Horfe	00	00	00	9	00	00
			For Grinding 1 Tun of Brazil Wood	00	00	00	2	00	00
			For Hay for the Horfe	00	00	00	2	00	00
May	30		By Coals for 20 Chaulder coft	20	00	00			
June	7		By John Watkins Dyer, paid him in full	07	16	00			
			For Bran as per Acquittance Page 5	00	00	00	17	00	00
	10		By Argal for 5 Cask neat 80C bought of N. O. at 30 ^s . per Cent.	120	00	00			
			For 10 Load of Weld	00	00	00	40	00	00
			For 3 pair of Washing Boots	00	00	00	2	08	00
			For Caulk as per Acquittance, Page 8	00	00	00	17	00	00
			For 10 Dozen of Candles	00	00	00	3	00	00
	24		By Allom for 1 Tunn bought of Mr. Salway	24	00	00			
			To the Plummer as per Bill and Acquittance Page 7	00	00	00	11	07	00
			To Mr. Atkins for Pump-Irons, as per Acquittance Page 8	00	00	00	3	05	00
Sept.	10		By Coals for 12 Chaulder, at 18 ^s .	10	16	00			
	20		By Coppras for 1 Hogs-head	02	10	00			
	29		By Stock of Adam Barker for his $\frac{1}{2}$ of 450 ^l . divided	150	00	00			
			By Stock of Charles Doble, for the said	150	00	00			
			By Stock of Edward Frankling, for the said	150	00	00			
October	29		To the Copper-Smith as per Bill and Acquittance Page 9	00	00	00	45	07	00
Decem.	28		By Diet for the Journey-men and Apprentices, &c. for a Year per Agreement	00	00	00	160	00	00
			By Wages paid to 5 Journey-men for a Year, as per their Acquittances in Folio 7, 9, 11	00	00	00	100	00	00
			Paid for 3 Years Rent of the Coal-Seller	00	00	00	8	00	00
			Disburfed in Petty Charges as per particulars	00	00	00	222	19	03
			The Total of Incident Charges charged to the Account of Loss or Dye-house in one Article is	664	12	03	664	12	03
		R	By Ballance remaining in Cash	449	10	01			
				1909	04	04			

The Leidger of the Dye-house Partable Account.

				Dr.	l.	s.	d.
1665.		Stock of <i>Adam Barker</i>					
Sept.	29	To Cash taken out			150	00	00
	R	To Ballance due unto the same			515	16	11
					665	16	11
<hr/>							
1664.		Stock of <i>Charles Doble</i>					
Janua.	15	To Stock of <i>Edward Frankling</i> for Cash received of <i>Ditto</i>			107	00	00
1665.	1	To Coals for 5 Chaulder sold him			05	00	00
June	29	To Cash taken out of Stock			150	00	00
Sept.	R	To Ballance due			510	16	11
					772	16	11
<hr/>							
1665.		Stock of <i>Edward Frankling</i>					
Sept.	29	To Cash taken out			150	00	00
	R	To Ballance due			515	16	11
					665	16	11
<hr/>							
1664.		Utenfils in the Dye-house					
Janua.	15	To Stock of <i>Adam Barker</i> for the value of them			234	13	00
<hr/>							
1664.		Coals					
Janua.	15	To Stock of <i>Adam Barker</i> for 30 Chaulder			30	00	00
1665.	30	To Cash paid for 20 Chaulder			20	00	00
May	10	To the said for 12 Chaulder at 18 ^s .			10	16	00
Sept.					60	16	00
<hr/>							
1664.		Argal					
Janua.	15	To Stock of <i>Adam Barker</i> for 10 Cask weighing,					
1665.		viz.					
June	10	To Cash for 5 Cask			135	07	00
					120	00	00
	R	To the Dye-house for the neat gains			1	09	00
					256	16	00
<hr/>							
1664.		Allom is					
Janua.	15	To Stock of <i>Charles Doble</i> for 3 Tunns at 25 ^l .			75	00	00
1665.	24	To Cash for 1 Tun bought of <i>Mr. Salway</i>			24	00	00
June					99	00	00

The Leidger of the Dye-house Partable Account.

		Stock of <i>Adam Barker</i>			Cr.			l.	s.	d.
1664.	January.	15	By Utensils in the Dye-house					234	13	00
		—	By Coals for 30 Chaulder					30	00	00
		—	By Argal for 10 Cask neat 90C - 00q ^{rs} - 27 ^l at 30 ^s					135	07	00
			By the Dye-house for a Years Rent					100	00	00
			By the said for $\frac{1}{3}$ of 497 ^l - 10 ^s - 9 ^d Dividend					165	16	11
								665	16	11
		Stock of <i>Charles Doble</i>			Cr.					
1664.	January.	15	By Allom for 3 Tunns					75	00	00
		—	By Brazil Wood for 1 Tun					28	00	00
		—	By Coucheaneel for 100 ^l futtle at 30 ^s					150	00	00
		—	By Fustick for 18C at 6 ^s 8 ^d					6	00	00
		—	By Coppras for 3 Hogsheads neat 16C at 10 ^s					8	00	00
		—	By Mather for 10 Bales Crop neat 85C at 4 ^l					340	00	00
		—	By $\frac{1}{3}$ of the Dividend					165	16	11
								772	16	11
		Stock of <i>Edward Franklin</i>			Cr.					
1664.	January.	15	By Shumack for 10 Bags neat 70C 2q ^{rs} at 16 ^s					56	08	00
		—	By Wood for 4 Tunns at 15 ^l					60	00	00
		—	By <i>Charles Doble</i> his Account of Stock for the Surplus paid					107	00	00
			By Cash brought into Trade					276	12	00
			By $\frac{1}{3}$ of the Dividend					165	16	11
								665	16	11
		Utensils			Cr.					
1665.	Decem.	30	By Account of Goods remaining born thither					234	13	00
		Coals			Cr.					
1665.	June	1	By the Dye-house for 40 Chaulder spent					40	00	00
			By Stock of <i>Charles Doble</i> for 5 Chaulder sold him					5	00	00
			By Goods remaining for 17 Chaulder left cost					15	16	00
								60	16	00
		Argal			Cr.					
1665.	June	7	By Cash for 2 Casks weight	C	q ^{rs}	l	Sold to J. H.	28	16	00
			at 32 ^s per cent.	18	00	00				
		—	By the Dye-house for	72	00	00	spent as per	108	00	00
			Particulars at 30 ^s							
		—	By Goods remaining for	80	00	00	left at 30 ^s	120	00	00
			Loft in weight	00	00	27		000	00	00
				170	00	27		256	16	00
		Allom			Cr.					
1665.	Decem.	30	By the Dye-house for 2 Tuns spent					50	00	00
			By Goods remaining for 2 Tuns left					49	00	00
								99	00	00

The Leidger of the Dye-house Partable Account.

			Dr.	l.	s.	d.
1664.		Brazil Wood	Dr.			
Januar.	15	To Stock of Charles Doble for 1 Tun		28	00	00
1665.						
May	3	To John Coplestone for 1 Tun		28	00	00
				56	00	00
1664.		Coucheaneel	Dr.			
Januar.	15	To Stock of Charles Doble for 100 ^l futtle at 30 ^s		150	00	00
1665.						
May	15	To John Coplestone for 60 ^l futtle at 28 ^s		82	00	00
		To the Dye-house for the neat gains		04	00	00
				236	00	00
1664.		Fustick	Dr.			
Januar.	15	To Stock of Charles Doble for 18C at 6 ^s 8 ^d		6	00	00
1665.						
April	7	To John Garthwait for 2 Tuns at 6 ^s 8 ^d per cent.		13	06	08
				19	06	08
1664.		Coppras	Dr.			
Januar.	15	To Stock of Charles Doble for 3 h' h' neat 16C at 10 ^s		8	00	00
		To Cash for 1 h' h' neat 5C at 10 ^s		2	10	00
				10	10	00
1664.		Mather	Dr.			
Januar.	15	To Stock of Charles Doble for 10 Bales of Crop Mather neat 85C at 4 ^l		340	00	00
1665.						
August	12	To Jericho Cudworth for 2 Bales of Mul Mather neat 30C at 30 ^s		45	00	00
		To the Dye-house for the neat gains		3	08	00
				388	08	00
1664.		Shumack	Dr.			
Januar.	15	To Stock of Edward Frankling for 10 Bags neat 70C 2q ^r at 16 ^s		56	8	00
1665.						
May	20	To John Coplestone for 10 Bags neat 65C at 15 ^s		48	15	00
				105	03	00
1664.		Island Wood	Dr.			
Januar.	15	To Stock of Edward Frankling for 4 Tun at 15 ^l		60	00	00
		To John Coplestone for 1 Tun		14	00	00
				74	00	00
1665.		John watkins Dyer	Dr.			
May	7	To Coucheaneel for 60 ^l futtle sold him at 31 ^s		93	00	00
June	7	To Cash paid him in full		07	16	00
				100	16	00
1664.		Spanish Indico.	Dr.			
March	25	To John watkins Dyer for 3 Cask futtle 336 ^l at 6 ^s		190	16	00
1665.						
April	7	To John Garthwait for 240 ^l futtle at 6 ^s 8 ^d		80	00	00
				180	16	00

The Leidger of the Dye-house Partable Account.

			Cr.	l.	s.	d.
1665.		Brazil Wood				
Decem.	30	By the Dye-house for 1 Tun spent		28	00	00
		By Goods remaining for 1 Tun left		28	00	00
				56	00	00
1665.		Coucheaneel	Cr.			
May	7	By John watkins Dyer for 60 ^l futtle sold him at 31 ^s		93	00	00
		By the Dye-house for 40 ^l spent at 30 ^s		60	00	00
		By the said for 15 ^l spent at 28 ^s		21	00	00
		By Goods remaining for 45 ^l left at 28 ^s		62	00	00
				236	00	00
1665.		Fustick	Cr.			
Decem.	30	By the Dye-house for 18C spent at 6 ^s 8 ^d		6	00	00
		By Goods remaining for 2 Tun left cost		13	06	08
				19	06	08
1664.		Coppras	Cr.			
Decem.	30	By the Dye-house for 3 h' h' spent		8	00	00
	—	By Goods remaining for 1 h' h' left		2	10	00
				10	10	00
1665.		Mather	Cr.			
June	24	By Cash received for 2 Bales of Crop Mather neat 17C at 4 ^l 4 ^s sold L.M.		71	08	00
Decem.	30	By the Dye-house for 68C spent at 4 ^l		272	00	00
	—	By Goods remaining for 2 Bales of Mul Mather cost		45	00	00
				388	08	00
1665.		Shumack	Cr.			
Decem.	30	By the Dye-house for 10 Baggs spent cost		56	8	00
		By Goods remaining for 10 Baggs left cost		48	15	00
				105	03	00
1665.		Island Woad	Cr.			
Decem.	30	By the Dye-house for 3 Tuns spent		45	00	00
		By Goods remaining for 2 Tuns left		29	00	00
				74	00	00
1665.		John watkins	Cr.			
March	25	By Spanish Indico for 3 Cask q ^r 3C grosses 336 ^l futtle at 6 ^s per pound		100	16	00
		Spanish Indico.	Cr.			
		By the Dye-house for 3 Cask spent cost		100	18	00
		By Goods remaining for 249 ^l futtle cost		80	00	00
				180	16	00

The Leidger of the Dye-house Partable Account.

				l.	s.	d.
		<i>Fericho Cudworth</i>	Dr.			
1665.		To the Dye-house for the Earnings following,				
May	7	70 Cottons in Colours at 20 ^s		70	00	00
July	8	300 Yards of Cotton green at 5 ^s		75	00	00
	10	70 Star Bayes Woad blew at 15 ^s		52	10	00
August	12	60 Long Flannels in Colours at 6 ^s 8 ^d		20	00	00
Sept.	16	300 Manchester Bayes at 9 ^s		135	00	00
October	7	600 Northern Kerfies at 6 ^s in Colours		180	00	00
				532	10	00
		<i>Bayes</i>	Dr.			
1664.		To Cash for 40 p ^s of White Bocking double Bayes q ^t 2000 Yards at 4 ^l } per peece		160	00	00
August	12	To <i>Fericho Cudworth</i> for 20 p ^s of <i>Coxhall</i> Bayes q ^t 1400 Yards at 2 ^s 6 ^d } per Yard		175	00	00
		To the Dye-house for the neat gains		100	00	00
				435	00	00
		<i>John Coplestone</i>	Dr.			
1665.		To Bayes for 40 p ^s double Bockings at 6 ^l		240	00	00
April	30	To the said for the Exchange of 20 White <i>Coxhalls</i> for so many Black ones		20	00	00
Nov.	28			260	00	00
		<i>John Garthwaith</i> Spanish Merchant	Dr.			
1664.		To the Dye-house for the Earnings following,				
March	17	600 Ell Broad Perpetuanoes in Colours at 4 ^s per peece		120	00	00
1665.		400 Hunsfot Sayes Dutch Blew, at 5 ^s		100	00	00
April	5			420	00	00
June	4	700 Coloured Bayes at 12 ^s		750	00	00
Sept.	9	500 Minikin Bayes in Colours at 30 ^s		16	13	04
Decem.	7	100 peeces of Searges in Colours at 3 ^s 4 ^d		1406	13	04
		<i>Goods remaining</i>	Dr.			
1665.		To Coals for 17 Chaulder		15	16	00
Decem.	30	To Argal for 5 Cask w ^t 80C at 30 ^s		120	00	00
		To Allom for 2 Tunns cost		49	00	00
		To Brazil Wood for 1 Tun		28	00	00
		To Coucheaneel for 45 ^l at 28 ^s		62	00	00
		To Fustick for 2 Tuns cost		13	06	08
		To Coppras for 1 Hogs-head		2	10	00
		To Mather for 2 Bales of Mul neat 30C at 30 ^s		45	00	00
		To Shumack for 10 Bags neat 65C at 15 ^s		48	15	00
		To Island Woad for 2 Tuns cost		29	00	00
		To Spanish Indico for 240 ^l futtle at 6 ^s 8 ^d		80	00	00
		To Bayes for 20 peeces White <i>Coxhalls</i> cost		175	00	00
		To the Dye-house for loofe Wares, viz. Hay, Weld, Bran, Soot, } Alder-bark, Galls, &c. left to the value of }		10	00	00
		To Utensils for their Value		234	13	00
				913	00	08

The Leidger of the Dye-houfe Partable Account.

			Cr.	l.	s.	d.
1665.		<i>Fericho Gndworth</i>				
August	12	By Bayes for 20 p ^s Coxhall q ^t 1400 Yards at 2 ^s . 6 ^d .		175	00	00
	—	By Mather for 2 Bales of Mul Mather, weighing netto 30C at 30 ^s per cent.		45	00	00
Decem.	29	By Cash paid in part		132	10	00
		By Ballance owing by him		180	00	00
				532	10	00
1665.		<i>Bays</i>	Cr.			
April	30	By <i>John Coplestone</i> for 40 p ^s of double Bocking Bayes dyed Black, fold him at 6 ^l per peece		240	00	00
Nov.	28	By the said for the Exchange of 20 p ^s of Coxhalls dyed Black, for White ones		20	00	00
	R	By Goods remaining for 20 p ^s White Coxhall Bayes		175	00	00
				435	00	00
1665.		<i>John Coplestone</i>	Cr.			
May	3	By Brazil Wood for 1 Tun		28	00	00
	15	By Coucheaneel for 60 ^l futtle at 28 ^s		82	00	00
	20	By Shumack for 10 Baggs neat 65C at 15 ^s		48	15	00
June	25	By Island Wood for 1 Tun at 14 ^l		14	00	00
Decem.	30	By Cash paid to Ballance		87	05	00
				260	00	00
1665.		<i>John Garthwait</i>	Cr.			
April	7	By <i>spanish</i> Indico for 240 ^l futtle at 6 ^s 8 ^d		80	00	00
	—	By Fustick for 2 Tuns at 6 ^s 8 ^d the C gros		13	06	08
Sept.	29	By Cash then paid		500	00	00
	—	By the Dye-houfe for an Abatement		13	04	
Decem.	28	By Cash paid to Ballance		812	13	04
				1406	13	04
		<i>Goods remaining</i>	Cr.			
		By Account of Ballance born thither		913	00	08

The Leidger of the Dye-house Partable Account.

Dye-house or Loss		Dr.			l.	s.	d.
To Wares for sundry Commodities spent, viz. in a Year ending the 29 December, 1665.							
		l.	s.	d.			
To Coals for 40 Chaulder		40	00	00			
To Argal for 72C		108	00	00			
To Allom for 2 Tuns		50	00	00			
To Brazil Wood for 1 Tun		28	00	00			
To Coucheaneel for 40 ^l at 30 ^s		60	00	00			
To the said for 15 ^l at 28 ^s		21	00	00			
To Fustick for 18C at 6 ^s 8 ^d		6	00	00			
To Coppras for 3 h' h'		8	00	00			
To Mather for 68C Crop at 4 ^l		272	00	00			
To Shumack for 10 Baggs		56	08	00			
To Island Woad for 3 Tuns		45	00	00			
To Spanish Indico for 3 Cask		100	16	00			
To Stock of Adam Barker for a Years Rent					100	00	00
To John Garthwait for an Abatement						13	04
To Cash for the Total of sundry Disbursements in the outward Column					664	12	03
R To the Stocks of the Partners for the Dividend, being the neat gains of one Years Trade					497	10	09
					2058	00	04
Account of Ballance		Dr.					
shewing where the Estate is.							
To Goods remaining for their value					913	00	08
To Cash					449	10	01
To Jericho Cudworth owing by him					180	00	00
					1542	10	09
To proceed in new Books let the Debitor and Creditor side of Ballance change places be transcribed and Posted thus, viz.							
Account of Ballance		Dr.					
To Stock of Adam Barker					500	00	00
To Stock of Charles Doble					500	00	00
To Stock of Edward Franklin					500	00	00
					1500	00	00

The Leidger of the Dye-house Partable Account.

<i>Per Contra</i> Dye-house or Profit	Cr.	l.	s.	d.
By Argal for the neat gains	_____	1	09	00
By Coucheaneel for the said	_____	4	00	00
By Mather gained thereby	_____	3	08	00
By Bayes for the like	_____	100	00	00
By Goods remaining for divers loose Goods left that are charged to Ac- count in the Disbursements <i>per Contra</i>	_____ }	10	00	00
By <i>John Garthwait</i> for Earnings	_____	1406	13	04
By <i>Fericho Cudworth</i> for the said	_____	532	10	00
		2058	00	04

Ballance <i>per Contra</i>		Cr.
shewing to whom due.		
By <i>Adam Barker</i> due to his Stock	_____	915 16 11
By <i>Charles Doble</i> for the said	_____	510 16 11
By <i>Edward Frankling</i> for the like	_____	515 16 11
By this Account to leave each man 500 ^l in Stock, there must be more divided in Cash 42 ^l 10 ^s 9 ^d viz.		1542 10 09
	<i>l. s. d.</i>	
To <i>Adam Barker</i>	15 - 16 - 11	
To <i>Charles Doble</i>	10 - 16 - 11	
To <i>Edward Frankling</i>	15 - 16 - 11	
	42 - 10 - 09	

Accompt of Ballance		Cr.		
By Wares remaining post the Particulars	_____		913	00 08
By Cash remaining	_____		406	19 04
By <i>Jericho Cudworth</i> owing by him	_____		180	00 00
			<u>1500</u>	<u>00 00</u>

the subject of the Dyer

PA-00000000

old one noted

1977

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1. The first part of the document is a letter from the President of the United States to the Secretary of the Navy, dated 18th March 1899. The letter is signed by William McKinley and is addressed to John D. Long. The letter is a copy of a letter that was sent to the Secretary of the Navy by the President's private secretary, Mr. C. C. Smith, on the same date. The letter is a copy of a letter that was sent to the Secretary of the Navy by the President's private secretary, Mr. C. C. Smith, on the same date. The letter is a copy of a letter that was sent to the Secretary of the Navy by the President's private secretary, Mr. C. C. Smith, on the same date.

Divided in 10 parts

... ..

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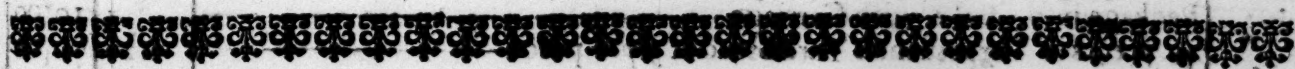
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Call remaining

— 100 —



A Controversal Accompt,
PARTABLE
Between Three Merchants:
In an ADVENTURE for the
Streights or Levant.



The Wast-Book of the Levant Partable Question.

1674
April

Three Merchants enter into a Copartnership, to Lade a Cargazoon of Goods, on the Ship Neptune, bound for Smirna in the Streights, to divide Profit and Loss, Proportionable to their Stocks.

First the said Company Buy of Simon Segerstone Clothier, a parcel of Broad Cloaths, viz.

20 York-shire Gall Blacks at 10 ^l per p ^s q ^t 28 Yards each	200	00	00
10 Western Reds q ^t 30 Yards each at 10 ^l per peece	300	00	00
10 Suffolk Violets q ^t 28 Yards each at 17 ^l per p ^s	170	00	00
3 Western Greens q ^t 38 Yards each at 10 ^l per peece	30	00	00
	700	00	00

The Company having engaged equally for the Payment thereof, he is to forbear the Value, till the Ships return, within 8 Months more or less, and then to take out the Value in Cotton Wool, at the price Currant, in the Interim, to be allowed Interest at 6 per Centum per Annum; Wherefore this Adventure is in equal thirds, but the following Stocks are Proportionally Partable.

John Speed is to furnish his Stock in Bayes and he bringeth in

20 peeces of Coxhall q ^t 1400 Yards at 2 ^s 6 ^d	175	00	00
20 peeces of Bockin double Bayes q ^t 1000 Yards made two Bales, at 4 ^l per peece	80	00	00
80 peeces of Manchester of 46 Yards in a peece at 4 ^l made 5 Bales	320	00	00
He paid Package and Charges of the said 11 Bales	7	00	00
And paid to John Collins one of the Adventurers to Disburse in Customs	18	00	00
	600	00	00

Moreover there is due to John Hethergood Dyer, for Dying the said 120 peeces of Bayes at 15^s per p^s one with another x^c which according to custom, he trusts the Company with till the end of the Year

90 00 00

Henry Marvall, another of the Adventurers, furnisheth his Stock in Searges and Perpetuanos, viz.

100 p ^s of Colchester Searges q ^t 2200 Yards at 5 ^s per Yard	540	00	00
The Dying and Sealing at 4 ^s per peece	20	00	00
Package into 5 Bales with Carriage	1	10	00
40 peeces of Perpetuano's Yard Broad at 3 ^l per peece	120	00	00
Package in two Bales and Charges	3	00	00
20 Peeces West Cotnry narrow Perpetuano's in one Bale, at 2 ^l	40	00	00
Package, Setting, Preffing, and Caldaring	3	10	00
Dying of these 60 peeces at 4 ^s	12	00	00
	740	00	00

The Wast-Book of the Levant Partable Question.

<i>John Collins</i> furnisheth his Stock in Kerfies, viz.		
200 Narrow York-shire Whites q ^t 3600 Yards at 1 ^l 15 ^s per p ^s	350	00 00
100 Newberry Whites q ^t 2400 Yards at 4 ^s	480	00 00
20 Sorting Hampshires q ^t 560 Yards at 3 ^s 6 ^d	98	00 00
Package in 12 Bales with Wrappers	6	00 00

Paid Custom outwards, viz.

Of 320 peeces of Kerfies	18	03 04
Of 120 peeces of Bayes	13	00 00
Of 100 peeces of Searges	4	01 03
Of 60 peeces of Perpetuanos	2	04 00
Paid for Tilletts, Canvas, Tape, Buckram, Rope, and Package of 3 Bales of Broad Cloaths	2	16 00
More for Customs, Charges, Sealing, and Ware-houfe-room	11	10 00
Disburfed for a Feast at the Ships setting out	5	00 00

December the First

The Ship being returned and arrived, *Henry Marvail*, one of the Adventurers, agreeth with the rest to allow them 12 per Centum Profit of all the Monies invested into Mohair Yarn, and to take that Commodity upon his own Account at 5^s the Doller or $\frac{1}{2}$.

December the Second.

John Collins, one of the Adventurers, at the request of the rest, is to Disburse Money for taking up the Returnes, and accordingly, did so, and gives in the following Account of Sales, &c.

For the Custom of 60 Bags of Galls	15	08 06
Freight and Charges	32	00 00
For the Custom of 1600 Baggs of Cotton Wool	125	00 00
Freight at $\frac{1}{2}$ per Bag at 5 ^s per $\frac{1}{2}$	600	00 00
Craneage Charges and Ware-houfe-room	9	12 00
For Custom, Freight, and Charges of 6 Bales of Chamlets	128	00 00
More due to the Farmers of the Customs for the Additional Impost of the Chamlets	64	00 00

December 10th

Sold to <i>Simon Segerstone</i> Clothier 600 Baggs of Cotton Wool weight gross		
425 ^l netto tare 4 per centum abated 409 3 8 the 8 ^l allowed or abated at 3 ^l per centum	1229	05 00

Being Delivered in payment for Cloth formerly bought, for which he is to be allowed 8 Months Interest at 6 per centum, and the Ballance or Surplus due from him, is to be taken out in Broad Cloths for the next Adventure, which he hath in readyness, and wherein the Adventurers will run an equal hazard.

The Waste-Book of the Levant Partable Question.

	l.	s.	d.
<i>December 11th</i>			
Sold <i>John Hethergood</i> Dyer, 27 Baggs of Galls at tare 7 ^l per Bagg deducted 77C at 2 ^l 10 ^s per Cent.	192	10	00
And two of the Adventurers, viz. <i>John Collins</i> and <i>John Speed</i> have bought the remaining 33 Baggs of the Company neat 93C 2q ^{rs} 12 ^l at 2 ^l 10 ^s per cent. to Ship off in halves for <i>Dantzick</i>	234	00	00
<i>December 12th</i>			
Sold <i>Abraham Bennett</i> Merchant 400 Baggs of Cotton Wool neat 273C at 2 ^l 18 ^s per cent.	791	14	00
Towards the which he payes in hand	291	14	00
The rest payable within one Month.			
<i>Ditto 14th</i>			
Sold <i>John Saunders</i> 600 Baggs of Cotton Wool neat 410C at 3 ^l .	1230	00	00
In lieu whereof he is to deliver the Company Manchester Cottons and Fustians at the price agreed upon, and afterwards mentioned.			
<i>Ditto 15th</i>			
Received into the Ware-house from <i>John Saunders</i>			
300 p ^s of Manchester Fustians q ^r 38 Yards each at 36 ^s	540	00	00
130 p ^s of Lancashire Millains at 2 ^l	260	00	00
12 Drumfats for Package valued at	12	00	00
<i>Ditto then also received</i>			
80 p ^s of Northern or Kendal Cottons for Wrappers at 20 Yards each at 6 ^d a Yard	40	00	00
50 Manchester Rowles at 40 Yards a peece is 2000 Yards, at 3 ^s 6 ^d	350	00	00
Dressing 6 ^s and Dying 9 ^s a peece in Colours to be allowed him is	37	10	00
<i>Ditto</i>			
Sold to <i>Philip Clarke</i> 4 Bales of Chamlets q ^r 120 p ^s by measure 2400 Yards at 6 ^s	720	00	00
For the which he payes in hand to <i>John Collins</i>	400	00	00
The remainder to stand out 4 Months.			
The remainder of the Chamlets being 40 p ^s the Adventurers have equally shared and valued at	240	00	00
<i>January 20</i>			
<i>Abraham Bennett</i> having by reason of his Debts betook himself to the Fleet, the Adventurers Compound his Debt for 10 ^l in the Pound, and the Composition being 250 ^l was paid to <i>John Collins</i>	250	00	00

The Wast-Book of the Levant Partable Question.

January 25th 1664.

The Adventurers met, and Henry Marvaile, one of them, being unwilling to Adventure in the Cottons and Fustians; John Collins and John Speed have taken them upon their own Accounts at the first Costs for a Partable Voyage in halves for Spain.

And then the Adventurers agreed to give the Captain of the Ship the Ballance in his hands.

And to allow John Collins for Disbursing the Customs, and for Ware-house-room of the Returns

And desire him against the next meeting to give in the Account Stated, and agree to allow for Book-keeping

The Foreign Dollers or £ of 8 to be rated at 5^s each.

l. s. d.

20 00 00

20 00 00

Advertisement.

After the Factors Foreign Account follows the *Leidger* of this Question brought to a *Ballance* required, in the performance whereof, the difficulty that hapned was about the Profit of the Returns of Cloth, which seems equitably Divided, when the whole Profit of the Returns, viz.

Bears such Proportion thereto, viz.

As the Sum Adventured in Returns

Doth to the Produce of the Cloth

But before this Distribution could be made, it was necessary to

Divide the 35^l Loss, allowed for Accomptant-ship, and given

the Captain (which concerns the whole) in such Proportion

as the Costs of the whole Adventure outward, viz.

Doth to the whole Adventure homewards

And thus there will arise to be applied to the Account of Loss

outwards

And the remainder homewards

Now how much of this outward Loss, viz.

Was to be applied to Cloth, viz.

Was found by the Proportion of the first Costs of the whole

Adventure outwards

To the first Costs of the Cloth

Lastly, the Partable Profit on the whole, viz.

is divided in such Proportion as the Stocks that the Adventurers had lying in Disburso, during the term of the Voyage.

l. s. d.

875 18 10

214 04 06

3759 04 02

991 18 09

4213 11 03

3759 04 02

18 09 11

16 10 01

18 09 11

3 05 02

4213 11 03

742 06 00

957 16 09

The Leidger of the Levant Partable Question.

		Broad-Cloths 3 Bales q ^t 43 Peeces		Dr.	\$	a.
R		To Cash paid Freight at \$ 10 per Bale		30	00	
		To ditto paid Custom and Port Charges		130	00	
		To Provisions at \$ 2 per centum		84	20	
		To Account Currant for the neat proceed		3967	60	
					4212	00
		Bayes 11 Bales q ^t 120 Peeces		Dr.		
R		To Cash paid Freight at \$ 7 per Bale		77	00	
		To Custom and Port Duties, Warehouse, and Charges		140	00	
		To Provisions of Sales at \$ 2 per centum		64	00	
		To Account Currant for the neat proceed		2919	00	
					3200	00
		Searges 5 Bales q ^t 100 p ^s				
R		To Freight at \$ 7 per Bale		35	00	
		To Cash paid Custom and Charges		120	00	
		To Provisions at \$ 2 per centum		111	27	
		To Account Currant for the neat proceed		3401	13	
					3667	40
		Perpetuanos 3 Bales q ^t 60 Peeces		Dr.		
R		To Freight		24	00	
		To Cash paid Custom and Port Charges		35	00	
		To Provisions of Sale		18	00	
		To Account Currant for the neat proceed		823	00	
					900	00
		Kerfies 12 Bales q ^t 330 peeces		Dr.		
R		To Cash paid Freight at \$ 8 per Bale		96	00	
		To ditto for Customs and Port Charges		176	00	
		To Provisions of Sale at \$ 2 per centum		88	00	
		To Account Currant for the neat proceed		4040	00	
					4400	00
		Galls		Dr.		
R		To Cash paid for 60 double Bags w ^t 150 Quintars at \$ 4 per Quintar		600	00	
		To Cash paid Custom and Charges		25	00	
		To Provisions at \$ per centum		12	40	
					637	40
		Cotton Wools		Dr.		
R		To Cash paid for 1600 Bags w ^t 1200 Quintars at \$ 6		7200	00	
		To Port Charges and Customs		280	00	
		To Provisions at \$ 2 per centum		149	48	
					7629	48
		Chamlets		Dr.		
R		To Cash paid for 160 peeces q ^t 4200 Picos at \$ 1		2100	00	
		To the said for Custom Charges, and Package in 6 Bales		84	00	
		To Provisions \$ 2 per centum		43	54	
					2227	54

The Leidger of the Levant Partable Question.

Broad Cloaths

By Cash for 3 Western Greens made 152 Picos at $\pounds 2\frac{1}{2}$ per Pico	Cr.	\pounds	380	00
By Ditto for 10 Western Reds and 20 York-shire Blacks made 780 Picos at $\pounds 3\frac{1}{2}$ per Pico		\pounds	2340	00
By ditto for 10 Suffolk Violets made 373 Picos at $\pounds 4$		\pounds	1492	00
		\pounds	4212	00

Bayes

By 20 p ^s of Bockin and 80 p ^s of Manchester sold at $\pounds 30$	Cr.	\pounds	3000	00
By 20 p ^s Coxhall at $\pounds 60$ per peece		\pounds	1200	00
		\pounds	4200	00

Searges

By Cash received for 100 p ^s q ^t 2934 Picos at $\pounds 1\frac{1}{4}$ per Pico	Cr.	\pounds	3667	40
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Perpetuano's

By Cash received for 60 p ^s sold at $\pounds 15$ per p ^s	Cr.	\pounds	900	00
--	-----	-----------	-----	----

Kerfies

By Cash received for 20 Sorting <i>Hampshires</i> at $\pounds 35$ each	Cr.	\pounds	700	00
By the said for 200 narrow <i>Torksbire</i> Whites at $\pounds 12$		\pounds	2400	00
By the said for 100 <i>Newberry</i> Whites at $\pounds 13$		\pounds	1300	00
		\pounds	4400	00

Galls

R By Account Currant for the first Cofts	Cr.	\pounds	637	40
R By Account Currant for the first Cofts		\pounds	7629	48

Chamlets

R By Account Currant for the first Cofts born thither	Cr.	\pounds	2227	54
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The Leidger of the Levant Partable Question.

Mohair Yarn		Dr.	£	s.
To Cash paid for 14 Bales pack'd in Felts w ^t 50 Quintars at £ 60 per Quintar			3000	00
To ditto for 10 Fangots without Felts w ^t 21 Quintars at £ 61 per Quintar			1281	00
To Custom and Port Charges, &c.			172	00
To Provisions at £ 2 per centum			8	05
			4542	05

The Account Currant of the Adventurers		Dr.	£	s.
To Galls for the first Cost of 60 Bags			637	40
To Cotton Wools for the first costs of 1600 Bags			7629	48
To Chamlets for the first costs of 160 p ^s			2227	54
To Mohair Yarn for the costs of 14 Bales 10 Fangots			4542	05
To Cash paid the Captain for the Comp. Primage			54	06
To the said paid him the Ballance due			60	00
Smirna the 20 th September, 1664.	Thomas Chilingworth.		15150	73

1664.
April

Broad Cloaths in equal Adventure		Dr.	l.	s.	d.
To Simon Segerstone for 43 p ^s cost			700	00	00
To the said for 8 Months Interest			28	00	00
To Stock of John Collins Disburied for Package, &c.			2	16	00
To the said for Customs, Charges, Sealing, and Warehouse-room			11	10	00
To Profit partable for a proportion of 35 ^l allowed for Accomptant-ship, &c.			3	05	02
R To the Stocks of the Adventurers for their equal Dividend			460	12	01
			1206	03	03

1664.

Stock of John Speed		Dr.	£	s.	d.
To Cottons for his moiety of 80 p ^s and 50 Rowles	} at first costs.		213	15	00
To Fustians for his moiety of 430 p ^s			406	00	00
To Chamlets for his $\frac{1}{3}$ of 40 p ^s divided			80	00	00
To Simon Segerstone for the $\frac{1}{3}$ of his Ballance to be employed in the next Adventure in Broad Cloths			167	01	08
To Ballance due to compleat the Provenue of his Stock			135	03	11
			1002	00	07

1664.
Decem.

John Hethergood Dyer		Dr.	£	s.	d.
To Galls for 27 Bags neat 77 ^l sold him at 2 ^l 10 ^s			192	10	00

The Leidger of the Levant Partable Question.

Per Contra Mohair Yarn Cr. £ 4542 05
By the Account Currant of the Adventurers for the first Costs born thither — £

Per Contra the Account Currant of the Adventurers Cr.
By Broad Cloaths for the neat proceed of 43 p^s ————— £ 3967 60
By Bayes for the neat proceed of 120 p^s ————— £ 2919 00
By Searges for the proceed of 100 p^s ————— £ 3401 13
By Perpetuano's for the proceed of 60 p^s ————— £ 823 00
By Kerfies for the proceed of 320 p^s ————— £ 4040 00
15150 73

1664.
Sept.

Per contra Broad Cloaths Equipartable Cr. l. s. d.
20 By *Thomas Chillingworth* Factor at *Smirna* for the neat proceed of 43
peeces there sold ————— 991 18 09
By Profit and Loss Partable for the Profit of the returns by Cloth ————— 214 04 06
1206 03 03

1664.
April

Stock of John Speed
By Bayes for 120 p^s in a partable Adventure for *Smirna* cost ————— 582 00 00
By Stock of *John Collins* for Monies paid him towards Customs ————— 18 00 00
By Broad Cloths for his $\frac{1}{3}$ of the gains thereby ————— 153 10 08
By Profit partable for his Proportion of the Gains ————— 248 09 11
1002 00 07

1664.
April

Januar.

John Hethergood Dyer Cr.
By Bayes in Voyage to *Smirna* for Dying 120 p^s ————— 90 00 00
By Kerfies in *Disso* Voyage for Dying 320 p^s ————— 96 00 00
By Ballance owing ————— 6 10 00
192 10 00

The Leidger of the Levant Partable Question.

			Dr.	l.	s.	d.
1664.		Stock of <i>Henry Marvail</i>	Dr.			
Decemb	1	To Mohair Yarn for the first Costs of the whole Parcel		1135	10	04
	—	To Profit Partable for the 12 per. Centum gains		136	04	07
	10	To <i>Simon Segerstone</i> for $\frac{1}{3}$ of his Ballance to be adventured in Broad-cloths		167	01	08
	11	To Galls for the Moity of 30 Bags to be adventured to <i>Dantzick</i>		117	00	00
	16	To Chamlets for the $\frac{1}{3}$ of the value of 40 p ^s divided		80	00	00
				1635	16	07
<hr/>						
1664.		Stock of <i>John Collins</i>	Dr.			
April		To Stock of <i>John Speed</i> for Cash received towards payment of Customs—		18	00	00
		<i>John Collins</i>	Dr.			
Decemb	10	To <i>Simon Segerstone</i> for the $\frac{1}{3}$ of his Ballance to be laid out in Broad-Cloaths for the next adventure		167	01	08
	11	To Galls for his Moity of 33 Bags bought of the Company to Ship off for <i>Dantzick</i>		117	00	00
	12	To <i>Abraham Bennet</i> for Cash received in part of Cotton Wool —		291	14	00
	16	To <i>Philip Clarke</i> for Cash received in part of Chamlets		400	00	00
	—	To Chamlets for $\frac{1}{3}$ of the value of 40 p ^s divided		80	00	00
Januar.	20	To <i>Abraham Bennet</i> received upon Composition for his Debt		250	00	00
	25	To Cottons for the Moity of the first Costs of 80 p ^s and 50 rowles to Ship for <i>Spain</i>		213	15	00
	—	To Fustians for the Moity of the Costs of 430 peeces		406	00	00
	R	To Ballance due to himself upon this Account		553	12	05
				2497	03	01
<hr/>						
1664.		<i>Simon Segerstone</i> Clothier	Dr.			
Decemb	10	To Cotton Wools for 600 Bags netto 409C--39 ^q at 3 ^l per Cent.		1229	05	00
<hr/>						
1664.		Bayes Partable in Voyage to <i>Smirna</i>	Dr.			
April	—	To Stock of <i>John Speed</i> for 120 p ^s Cost with Charges		582	00	00
		To <i>John Hethergood</i> Dyer, for Dying the same		90	00	00
		To Stock of <i>John Collins</i> disbursed for Customs outwards		13	00	00
		To Profit Partable for the neat gains		44	15	00
				729	15	00

The Leidger of the Levant Partable Question.

		Stock of <i>Henry Marvail</i>	Cr.	l.	s.	d.
1664.	April	By Searges for 100 p ^s Colchester in a partable Adventure to <i>Smirna</i>		561	10	00
		By Perpetuānos in <i>Ditto</i> Voyage for 60 p ^s cost		178	10	00
		By Broad Cloaths for $\frac{1}{3}$ of their neat gains		153	10	8 $\frac{1}{2}$
		By Profit partable for his Proportion thereof		306	09	6 $\frac{1}{2}$
		By Ballance owing by <i>Henry Marvail</i>		435	16	04
				1635	16	07
		Stock of <i>John Collins</i>	Cr.			
1664.	April	By Kerfies for 320 p ^s in a partable Adventure to <i>Smirna</i> the first costs with Package, are as per particulars		934	00	00
		By the said for Customs outward		18	03	04
		By Bayes in <i>ditto</i> Voyage for Customs of 120 p ^s		13	00	00
		By Searges partable for Customs of 100 p ^s		4	01	03
		By Perpetuānos partable for Customs of 60 p ^s		2	04	00
		By Broad Cloaths for Package of 3 Bales		2	16	00
		By the said for Charges, Customs, Sealing and Warehouse		11	10	00
		By Los partable disbursed for a Feast at the Ships setting out		05	00	00
		<i>John Collins</i>	Cr.			
Decemb	2	By Galls for Customs inwards disbursed		15	08	06
		By the said for Freight		32	00	00
		By Cotton Wool for the Customs		125	00	00
		By the said for Freight		600	00	00
		By <i>ditto</i> for other Charges		9	12	00
		By Turkey Chiamlets for the Custom		128	00	00
		By Los partable allowed for disbursing the Customs		20	00	00
		By the said allowed for Stating the Account		20	00	00
		By Broad Cloaths for $\frac{1}{3}$ of the gains thereby		153	10	8 $\frac{1}{2}$
		By Profit partable for his Proportion of that Dividend		402	17	3 $\frac{1}{2}$
				2497	03	01
		<i>Simon Segerstone</i>	Cr.			
1664.	April	By Broad Cloaths for 43 p ^s sold the Company as per particulars		700	00	00
Decemb	10	By the said for 8 Months Interest thereof		28	00	00
Jannar.	25	By Ballance carried to the Stocks of the Adventurers each $\frac{1}{3}$ to be made good in Cloath for another Adventure		501	05	00
				1229	05	00
		Bayes	Cr.			
1664.	Sept.	20 By <i>Thomas Chillingworth</i> Factor at <i>Smirna</i> for their neat proceed as per Account		729	15	00

The Leidger of the Levant Partable Question.

1664.		Searges Tripartite in Voyage to <i>Smirna</i>	Dr.	l.	s.	d.
April	—	To Stock of <i>Henry Marvail</i> for 100 p ^s of <i>Colchesters</i> cost		561	10	00
	—	To Stock of <i>John Collins</i> disbursed for Customs outwards		4	01	03
	R	To Profit Partable for the neat gains		284	14	06
				850	05	09
1664.		Perpetuanos Partable in <i>ditto</i> Voyage	Dr.			
April	—	To Stock of <i>Henry Marvail</i> for the Costs of 60 peeces		178	10	00
	—	To Stock of <i>John Collins</i> disbursed for Customs outwards		2	04	00
	R	To Profit Partable for the neat gains		25	01	00
				205	15	00
1664.		Kerfies Partable in Voyage to <i>Smirna</i>	Dr.			
April	—	To Stock of <i>John Collins</i> for 320 p ^s cost with Package		934	00	00
	—	To <i>John Hethergood</i> for Dying		96	00	00
	—	To Stock of <i>John Collins</i> disbursed for Customs outwards		18	03	04
				1048	03	04
1664.		<i>Thomas Chillingworth</i> Factor at <i>Smirna</i>	Dr.	£	s.	
Sept.	20	To Broad Cloaths		43 Cloaths	3967	60
	—	To Bayes		120 p ^s	2919	00
	—	To Searges		100 p ^s	3401	13
	—	To Perpetuanos		60 p ^s	823	00
	—	To Kerfies		320 p ^s	4040	00
				15150	73	
				3787	14	06
1664.		Galls Partable	Dr.			
Sept.	20	To <i>Thomas Chillingworth</i> for the first Costs of 60 Bags at <i>Smirna</i>		159	07	06
Decemb	2	To <i>John Collins</i> disbursed for Customs		15	08	06
	—	To the said disbursed for Freight and Charges		32	00	00
	R	To Profit Partable for the neat gains		219	14	00
				426	10	00
1664.		Cotton Wool 1600 Bags Partable	Dr.			
Sept.	20	To <i>Thomas Chillingworth</i> for the first Costs at <i>Smirna</i>		1907	08	00
Decemb	2	To <i>John Collins</i> for the Customs by him disbursed		125	00	00
	—	To the said for Freight and other Charges		609	12	00
Januar.	20	To <i>Abraham Bennett</i> for the Moiety of his debt lost by Composition		250	00	00
	R	To Profit Partable for the neat gains		358	19	00
				3250	19	00
1664.		Chamlets 160 Peeces Partable	Dr.			
Sept.	20	To <i>Thomas Chillingworth</i> for the first Costs as per Account		556	18	04
Decemb	2	To <i>John Collins</i> for the Customs and Charges disbursed		128	00	00
	—	To the Farmers of the Customs for the Additional Impost due		64	00	00
	R	To Profit Partable for the neat gains		211	01	08
				960	00	00

The Leidger of the Levant Partable Question.

1664. Sept.	20	Searges		Cr.		l.	s.	d.
		By <i>Thomas Chillingworth</i> for the neat proceed of 100 p ^s ———			850	05	09	
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1664. Sept.		Perpetuano's		Cr.				
		By <i>Thomas Chillingworth</i> for the neat proceed of 60 p ^s ———			205	15	00	
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1664. Sept.	20	Kerfies Partable		Cr.				
Januar.	R	By <i>Thomas Chillingworth</i> for the neat proceed of 320 p ^s ———			1010	00	00	
		By <i>Lofs Partable</i> for the Ballance loft on this Commodity ———			38	03	04	
					1048	03	04	
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1664. Sept.	20	<i>Thomas Chillingworth</i>		Cr.	£	s.	d.	
		} for the first Costs of	By <i>Galls</i> 60 Bags ———	£	637	40	1159	07 06
			By <i>Cotton Wool</i> 1600 Bags ———	£	7629	48	1907	08 00
			By <i>Mohair Yarn</i> 14 Bales 10 Fangots ———	£	4542	05	1135	10 04
			By <i>Chamlets</i> 160 peeces ———	£	2227	54	556	18 04
			By <i>Lofs partable</i> for the Ships Comp. Primage, and Averidge ———	£	54	06	13	10 04
Januar.	25	By <i>Ditto</i> for the Ballance paid the Cap ^t and by the Adventu- rers given him ———		£	60	00	15	00 00
				£	15150	73	3787	14 06
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1664. Decemb	11	Galls		Cr.				
		By <i>John Hethergood Dyer</i> for 27 Bags netto 77C sold him at 2 ^l 10 ^s ———			192	10	00	
	11	By <i>John Collins</i> for his Moiety of 33 Bags Shipt in Partnership for <i>Dantzick</i> asper Waft-book ———			117	00	00	
ditto		By Stock of <i>John Speed</i> for his Moiety thereof ———			117	00	00	
					426	10	00	
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1664. Decemb	10	Cotton Wool		Cr.				
		By <i>Simon Segerstone Clothier</i> for 600 Bags netto 409C-39 ^s sold him at 3 ^l per Centum ———			1229	05	00	
	12	By <i>Abraham Bennet</i> for 400 Bags netto 273C sold him at 2 ^l - 18 ^s per cent. —			791	14	00	
	14	By <i>John Saunders</i> for 600 Bags sold him netto 410C at 3 ^l in barter ———			1230	00	00	
					3250	19	00	
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1664. Decemb	16	Chamlets		Cr.				
		By <i>Phittip Clarke Mercer</i> for 4 Bales q ^r 120 Peeces by measure 2400 Yards Sold him at 6 ^s per Yard ———			720	00	00	
		By the Stocks of the three Adventurers for 40 peeces equally Shared by measure, and valued at ———			240	00	00	
					960	00	00	

The Leidger of the Levant Partable Question.

			Dr.	l.	s.	d.
		Mohair Yarn				
		Fourteen Bales in Felts.				
		Ten Fangots without Felts.				
1664.						
Sept.	20	To Thomas Chillingworth for the first Cofts		1135	10	04
	R	To Profit partable for the neat gains		136	04	07
				1271	14	11
1664.						
Januar.	25	Farmers of the Customs	Dr.			
	R	To Ballance standing out due to them		64	00	00
1664.						
Decemb	12	Abraham Bennett	Dr.			
		To Cotton Wool for 400 Bags netto 273C sold him at 2 ^l 18 ^s per Cent.		791	14	00
1664.						
Decemb	14	John Saunders Clothier	Dr.			
	R	To Cotton Wool for 600 Bags netto 410C sold him in Barter at 3 ^l per cent.		1230	00	00
		To Ballance due to him		09	10	00
				1239	10	00
1664.						
Decemb	16	Cottons	Dr.			
		To John Saunders for 80 p ^s of Northern or Kendal Cottons for Wrappers				
		at 20 Yards each at 6 ^d per Yard		40	00	00
		To the said for 50 Manchester Rowles q ^t 40 Yards each is 2000				
		Yards at 3 ^s 6 ^d		350	00	00
		To the said for Dressing and Dying at 15 ^s a p ^s in Colours		37	10	00
				427	10	00
1664.						
Decemb	16	Fustians	Dr.			
		To John Saunders for 300 p ^s of Manchesters containing 38 Yards each, at				
		36 ^s per peece		540	00	00
		To the said for 130 peeces of Lancashire Millains at 2 ^l		260	00	00
		To the said for 12 Drumfats for Package		12	00	00
				812	00	00

The Leidger of the Levant Partable Question.

			Cr.	l.	s.	d.
1664.		Mohair Yarn				
Decemb	1	By Stock of <i>Henry Marvail</i> for his Contract for them		1135	10	04
	-	By the said for the 12 per Centum Profit agreed		136	04	07
				1271	14	11
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1664.		Farmers of the Customs	Cr.			
Decemb	2	By Chamblets for the Additional Impost of 160 peeces neat 640 ^l at 2 ^l per pound value at 1 ^s per pound		64	00	00
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1664.		<i>Abraham Bennett</i>	Cr.			
Decemb	12	By <i>John Collins</i> for Cash paid in part		291	14	00
Januar.	20	By the said for the Moiety of the Debt upon Composition		250	00	00
	-	By Cotton Wool for the other Moiety lost		250	00	00
				791	14	00
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1664.		<i>John Saunders</i>	Cr.			
Decemb	16	By Cottons received in Barter as in ditto Account		427	10	00
	-	By Fustians so received		812	00	00
				1239	10	00
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1664.		Cottons	Cr.			
Januar.	25	By <i>John Collins</i> for the Moiety of their Costs per Contra, being by him intended for Spain in another Partnership		213	15	00
	-	By Stock of <i>John Speed</i> for the other Moiety		213	15	00
				427	10	00
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1664.		Fustians	Cr.			
Januar.	25	By <i>John Collins</i> for one Moiety for his Adventure to Spain		406	00	00
	-	By Stock of <i>John Speed</i> for the other Moiety		406	00	00
				812	00	00

The Leidger of the Levant Partable Question.

			Dr.	l.	s.	d.
1664.		<i>Philip Clark Mercer</i>				
Decem.	16	To Chamlets for 120 p ^s in 4 Bales q ^t 2400 Yards sold him at 6 ^s per Yard		720	00	00
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1664.		Losses Partable outwards	Dr.			
April		To Stock of <i>John Collins</i> disbursed at a Feast		5	00	00
Sept.	20	To Kersies for the Ballance lost by that Commodity		38	03	04
		To the Proportional part of 20 ^l for Accomptantship and of 15 ^l gratuity given the Captain to be placed here		18	09	11
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		Losses homewards	Dr.			
		To the remainder of the said 35 ^l placed here		16	10	01
		To <i>Thomas Chillingworth</i> for the Primage, &c. of Goods homeward paid the Ships Comp.		13	10	04
Januar.	25	To <i>John Collins</i> for Disbursing the Customs, &c.		20	00	00
		To Broad Cloaths for its Proportion of the Profits of the returnes		214	04	06
	R	To Ballance being the Proportional Dividend		957	16	09
				1283	14	11
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		Profit Partable	Dr.			
		To Stock of <i>John Speed</i> for its Proportion		248	09	11
		To Stock of <i>Henry Marvail</i> for its Proportion		306	09	6 ¹ / ₂
		To <i>John Collins</i> for his Proportion		402	17	3 ¹ / ₂
				957	16	09
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		Ballance of the former Account	Dr.			
Januar.	25	To <i>John Hethergood Dyer</i> owing by him		6	10	00
		To <i>Philip Clerke Mercer</i> , owing by him		320	00	00
		To Stock of <i>Henry Marvail</i> , owing by him		435	16	04
				762	06	04

The Leidger of the Levant Partable Question.

		Cr.	l.	s.	d.
1664.	Philip Clark Mercer				
Decemb	18 By John Collins for Cash paid him in part		400	00	00
R	By Account of Ballance born rather		320	00	00
			720	00	00
A Catalogue of the Levant Partable Question					
1664.	Profits Partable outwards	Cr.			
Sept	20 By Bayes for the neat gains		44	15	00
-	By Searges for the gains		228	14	06
-	By Perpetuano's for the gains		25	10	00
-	By Broad Cloths equipartable for part of the Accomprantship, and gratuity to be charged there		3	05	02
Profits Partable homewards					
Jan	1 By Galls for the neat gains		19	14	00
-	By Cotton Wool for the gains of 1600 Bags		8	19	00
-	By Chamblers for the gains of 160 pieces		11	01	08
-	By Mohair Yarn for the neat gains on that Commodity		136	04	07
			184	14	11
Per Contra Account of Ballance Shewing to whom the same is due.					
	By John Saunders due to him		9	10	00
	By the Farmers of the Customs due to them		64	00	00
	By Stock of John Speed due to it upon Ballance		135	03	11
	By John Collins due to him upon Ballance		553	12	05
			762	06	04
F I N I S.					
<p>This Book is so well Corrected, that there is not found above one penny Error in the Sums, and that in the Ship Question: Punctuations, if wanting, the Reader may supply.</p>					